

ABSTRACT

This research presents a comprehensive framework aimed at identifying factors influencing the effectiveness of internal audits in the public sector and indicators used to measure the effectiveness of internal audits in the public sector. As internal audits play a crucial role in ensuring organizational compliance with standard procedures and regulations, assessing the effectiveness of internal audits becomes a challenge. Through a Systematic Literature Review, this research summarizes a list of potential factors influencing the effectiveness of internal audits in the public sector and identifies key indicators used to measure this effectiveness. These findings are then organized into an integrated framework that can serve as a foundation for future research to address existing gaps. The study emphasizes the importance for public sector organizations to understand how to measure the effectiveness of internal audits and the factors that may influence it, ultimately providing insights for performance improvement. This research contributes to enhancing the current understanding of internal audit effectiveness, shedding light on influencing factors, and proposing directions for future research.

Keywords: Internal Audit Effectiveness, Public Sector, Systematic Literature Review.