

## DAFTAR PUSTAKA

- Alqudah, Hamza, Noor Afza Amran, Haslinda Hassan, Abdalwati Lutfi, Noha Alessa, Mahmaod Alrawad, dan Mohammed Amin Almaiah. 2023. *“Examining the Critical Factors of Internal Audit Effectiveness from Internal Auditors’ Perspective: Moderating Role of Extrinsic Rewards.”* Volume 9, Issue 10. Heliyon. <https://doi.org/10.1016/j.heliyon.2023.e20497>
- Asosiasi Auditor Intern Pemerintah Indonesia. 2021. Standar Audit Intern Pemerintah Indonesia. Ketua Umum Asosiasi Auditor Intern Pemerintah Indonesia.
- Banleon, Ulrich, Anne d’Arcy, Marc Eulerich, Anja Hucke, Burkhard Pedell, dan Nicole V.S. Ratzinger-Sakel. 2020. *“Coordination Challenges in Implementing The Three Lines of Defense Model”*. International Journal of Auditing. John Wiley & Sons Ltd.
- Betty, Nathanael dan Gerrit Sarens. 2018. *“Aligning Internal Audit Activities and Scope to Organizational Strategy: How the Business Environment and Organizational Strategy Impact Internal Audit”*. Internal Audit Foundation. 3-27.
- Borg, Glen., Peter J. Baldacchino, Sandra Buttigieg, Engin Boztepe, dan Simon Grima. 2020. *“Challenging the Adequacy of the Conventional ‘Three Lines of Defence’ Model: A Case Study on Maltese Credit Institutions.”* Contemporary Issues in Audit Management and Forensic Accounting. Contemporary Studies in Economic and Financial Analysis, Vol. 102). Emerald Publishing Limited, Leeds, pp. 303-324.
- Badan Pengawasan Keuangan dan Pembangunan. 2016. “Pedoman Reviu Tata Kelola Proyek Strategis Nasional.” Kepala BPKP.
- Cresswell, John W. 2014. *“Research Design: Quantitative, Qualitative, and Mixed Methods Approach.”* 4th Edition. California: SAGE Publishing.
- Deloitte. 2020. *“A Call to Action on the Three Lines Model.”*
- Dzikrullah, Achmad Dzulfikar, Iman Harymawan, Melinda Cahyaning Ratri, dan Collins G. Ntim. 2020. *“Internal audit functions and audit outcomes: Evidence from Indonesia.”* Cogent Business & Management, 7(1). <https://doi.org/10.1080/23311975.2020.1750331>
- Eulerich, Mark dan Rainer Lenz. 2020. *“Defining, Measuring, and Communicating the Value of Internal Audit.”* Lake Mary, Florida: Internal Audit Foundation.
- Hennink, Monique, Inge Hutter, dan Ajay Bailey. 2020. *“Qualitative Research Method.”* SAGE Publications Limited. Thousand Oaks. Adobe PDF Ebook.
- Husaini. 2017. “Evaluasi Pengembangan Indikator Kinerja Studi pada Badan Pusat Statistik.” Tesis Gelar Master. Universitas Gadjah Mada.
- IIA. 2020. “Model Tiga Lini: Pembaharuan dari Model Pertahanan Tiga Lini.” IIA.
- Instruksi Presiden Nomor 1 tahun 2016 tentang Percepatan Pelaksanaan Proyek Strategis Nasional. Presiden Republik Indonesia. 8 Januari.
- Komite Percepatan Penyiapan Infrastruktur Prioritas. 2022. Laporan KPPIP Semester II. Ketua Tim Pelaksana KPPIP.

- Laksono, Muhdany Yusuf (2022). "KPIIP Beberkan Sederet Problem dalam Pembangunan Infrastruktur PSN." Dalam *kompas.com*, 28 Juli 2022, diakses pada 6 November 2022.
- Lubis, Henny Zurika dkk. 2024. "*Effect of Internal Audit, Internal Control, and Audit Quality on Fraud Prevention: Evidence from the Public Sector in Indonesia*." Volume 22 2024, Issue #2, pp. 44-50. Problems and Perspectives in Management. [http://dx.doi.org/10.21511/ppm.22\(2\).2024.04](http://dx.doi.org/10.21511/ppm.22(2).2024.04)
- Mimin, Dwi Hartono (2023). "Konflik Pulau Rempang dan Evaluasi Proyek Strategis Nasional." Dalam *kompas.com*, 25 September 2023, diakses pada 7 November 2023.
- Moeller, Robert R. 2016. "*Brink's Modern Internal Auditing: A Common Body of Knowledge*." Edisi Kedelapan. New Jersey: John Wiley & Sons Inc., Hoboken. Adobe PDF Ebook.
- Nasal, Tandid dan Lindawati Gani. 2022. "*Evaluation of Internal Audit Role as a Governance, Risk and Compliance Partner, Trusted Advisor and Value Driver to Implement Strategy (Case Study of Indonesia's Social Health Insurance Provider)*". JIA (Jurnal Ilmiah Akuntansi), 7 (2), 346-362. DOI 10.23887/jia.v7i2.47931.
- Nederifar, Goli, dan Ghaljaie. 2017. "Snowball Sampling: A Purposeful Method of Sampling in Qualitative Method." *Strides in Development of Medical Education*. September; 14 (3):e67670. DOI 10.5812/sdme.67670.
- Peraturan Presiden Nomor 3 Tahun 2016 tentang Percepatan Pelaksanaan Proyek Strategis Nasional. Presiden Republik Indonesia. 8 Januari.
- Peraturan Presiden Nomor 192 Tahun 2014 tentang Badan Pengawasan dan Pembangunan. Presiden Republik Indonesia. 31 Desember.
- Rahayu, Sri, Yudi, dan Rahayu. 2020. *Internal Auditors Indicators and Their Support of Good Governance*. *Congent Bussiness & Management* 7:175.1020. Diakses pada 1 November 2023. <https://doi.org/10.1080/23311975.2020.1751020>.
- Setianto, Hari. 2020. "Menyongsong Revisi Model *Three Lines of Defense*: Bagi-bagi Tugas *Governance Measures*." Diakses pada 24 April 2024. <https://ia-indonesia.org/news-hs-31-may-20a/>
- Siregar, Ayu Febriani Juwita. 2016. "Analisis Efektivitas Sistem Pengendalian Internal Pemerintah pada Dinas Tenaga Kerja Transmigrasi dan Kependudukan Provinsi Riau." Tesis Gelar Master. Universitas Gadjah Mada.
- Soh, D.S.B. dan Martinov-Bennie, N. (2011), "*The internal audit function: Perceptions of internal audit roles, effectiveness and evaluation*", *Managerial Auditing Journal*, Vol. 26 No. 7, pp. 605-622. Diakses pada 31 Oktober 2023. DOI 10.1108/02686901111151332.
- Susanto, Vendy Yulia ed. Handoyo (2022). "KPIIP Ungkap Isu Permasalahan Pembangunan PSN." Dalam *kontan.com*, 26 Juli 2022, diakses pada 6 November 2023.
- Tawfik, Omar Ikbil, Omar Durrah, dan Karima Ali Aljawhar. 2023. "*The Role of The Internal Auditor in Strengthening the Governance of Economic Organizations Using the Three Lines of Defense Model*." *Journal of Risk and Financial Management* 16:341. Diakses pada 1 November 2023. <https://doi.org/10.3390/jrfm16070341>.