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Systematic Literature Review: The Role of Internal Auditors in Enhancing Performance of Non-Profit Organizations

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Abstract: The purpose of this research is to study the role of internal auditors in improving the performance of non-profit organizations. To achieve this goal, this research uses a systematic literature review method. In non-profit organizations, performance is often measured by looking at the social impact and sustainability of programs as well as financial gains. Internal auditors are very important to ensure that the organization operates well and complies with regulations and ethics. This research identifies various components that influence the performance of internal auditors; these include management support, independence, and competence. Additionally, the lack of resources and the complexity of measuring non-financial performance are specific issues faced by internal auditors in non-profit environments, which are the focus of this research. The results of this literature review indicate that internal auditors can improve the performance of non-profit organizations by providing honest assessments and valuable recommendations. According to this research, non-profit organizations should strengthen their internal audit functions and ensure that internal auditors are continuously trained to address emerging issues. These findings are expected to help academics and practitioners understand how to maximize the role of internal auditors in the non-profit sector.

Keywords: Internal Auditor, Perfomance, Non Profit Organization, Systematic Literature Review.

INTRODUCTION

Non-profit organizations play an important role in society by providing vital services and promoting social change. To maintain public trust in the organization's performance and ensure sustainability, the organization must demonstrate high levels of accountability and transparency in managing its resources. Internal auditors highly emphasize transparent management and accountability, playing a key role in achieving these goals. The internal auditor has the function of evaluating the effectiveness of organizational governance, internal control, and risk management. The auditor's function, which plays a very important role, requires their performance to comply with applicable regulations, where their performance

directly affects the quality of the audit and the reliability of the information provided to stakeholders. Factors that influence their performance become very crucial for the organization, especially in this research, which focuses on non-profit organizations.

Natsir's research states that the performance of auditors plays an important role in the governance of BPKP in Central Sulawesi (Natsir et al., 2023), where internal auditors carry out their duties and functions as supervisors who are involved in evaluation. Another study by Syarifah and Ariani (2021) states that the performance of internal auditors contributes to the efficiency and effectiveness of governance in Aceh universities in carrying out their organizational activities.Research by Hasmi and Sarina reveals that the performance of internal auditors in non-profit organizations demands a very high level of professionalism to maintain objectivity against external pressures, thereby ensuring the organization's governance is upheld in the execution of their work (Hasmi & Sarina, 2023). Monique and Nasution state that professionalism plays a crucial role for internal auditors in maintaining their effective and efficient performance, which results in more transparent and accountable audit decisions and outcomes (Monique & Nasution, 2020).

Despite the recognized importance of internal auditors in enhancing accountability and transparency within non-profit organizations, there remains a gap in understanding the specific factors that uniquely influence their performance in this sector. While existing studies highlight the role of professionalism and governance in various contexts, there is limited research focusing on the interplay of technical expertise, psychological support, and organizational structure specifically tailored for non-profit environments. Additionally, the impact of these factors on auditor effectiveness and stakeholder trust in non-profit organizations has not been thoroughly explored, indicating a need for targeted research to fill this critical gap.

Despite the recognized importance of internal auditors in enhancing accountability and transparency within non-profit organizations, there remains a gap in understanding the specific factors that uniquely influence their performance in this sector. While existing studies highlight the role of professionalism and governance in various contexts, there is limited research focusing on the interplay of technical expertise, psychological support, and organizational structure specifically tailored for non-profit environments. Additionally, the impact of these factors on auditor effectiveness and stakeholder trust in non-profit organizations has not been thoroughly explored, indicating a need for targeted research to fill this critical gap.

METHOD

The literature search method involves the application of the PICO strategy (Population/Problem, Interest/Intervention, Comparison, and Outcome), which is research that involves the analysis of ideas, theories, and knowledge found in articles as a reference basis by combining summaries, reviews, and the author's thoughts from recent articles.

Table 1. PICO Framework

PICO Framework	Explanation
Population/Problem	Internal Auditor at a Non-Profit Organization
Intervention	Institutional Policy
Comporation	Audit Performance
Outcome	Internal Audit Performance

Source: Research data

This research uses a sample in the form of secondary data. To find articles, the search was conducted by combining or excluding several keywords that had been identified using Boolean operators such as "AND," "OR," and "NOT" with the aim of simplifying the journal search and making it more focused. The keywords used by the researchers are ("Internal Auditor" OR "Auditor Performance" OR "Internal Auditor Performance"). To facilitate the selection of samples, two criteria are needed: inclusion criteria, which are used to select

relevant articles, and exclusion criteria, which aim to exclude certain articles in the search process.

Table 2. Data Article Framework

Inclusion	Exclusion
The articles being researched come from Scopus/SINTA 3 sources.	The article is sourced from outside Scopus/SINTA 3.
Articles studied in the subject area "Business, Management, and Accounting".	The article does not fall under the subject area of "Business, Management, and Accounting."
The articles being researched were published in 2020-2024.	Article published before 2020.
The articles taken are all Open Access.	The article is inaccessible and paid.
The articles used are in accordance with the research topic, which is the Role of Internal Auditors in Non-Profit Organizations.	The articles used are in accordance with the research topic, which is the Role of Internal Auditors in Non-Profit Organizations.

Source: Research data

After collecting data through Scopus, the researchers used the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta Analysis) method, which consists of four stages. Moher explain that the first stage is the identification process, where relevant articles related to the research topic are identified (Moher et al., 2009). The second stage is the screening process, where the articles are evaluated more thoroughly by reading the entire text. The third stage is the eligibility process to assess the methodological quality of the articles to be used. Finally, the last stage is the inclusion of articles to extract relevant data from each article.

RESULTS AND DISCUSSION

Results of data collection used to discuss internal auditor performance in non-profit organizations:

Table 3. Article for Discussion

Title, Researcher's Name, & Year of Research	Method, Data, & Research Population	Result
The Effect Of Profession Ethics, Independence, And Audit Expertise On Auditor Performance (Natsir et al., 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - BPKP Sulawesi Tengah, Palu	The research results show that professional ethics, independence, and audit knowledge have a significant impact on the performance of auditors at BPKP Central Sulawesi Province. The higher the level of professional ethics and auditor independence, the better the performance produced, which contributes to accuracy and objectivity in the audit process.
The Influence of Professionalism, Auditor Independence, Professional Ethics, and Leadership Style on Auditor Performance (Monique & Nasution, 2020)	**Method:** Causal Comparative **Data & Population:** - Primer - BPKP Bengkulu	Research findings indicate that professionalism, independence, and the ethics of the auditing profession have a significant impact on auditor performance. Professional and independent auditors tend to produce better audit decisions. Leadership style also has the potential to influence performance, although it is not significant in this study.
The Influence of Competence and Independence on Auditor Performance (Anggraeni et al., 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer and Secondary - Inspektorat Kab. Gowa	The research results show that the competence of internal auditors in non-profit organizations has a positive and significant impact on auditor performance, while independence only has a positive but not significant impact. Competence includes adequate knowledge and experience,

		enhancing the effectiveness of auditors in performing their duties professionally.
The Influence of Professionalism, Organizational Commitment, Locus of Control, and Professional Ethics on the Performance of Internal Auditors in Higher Education Institutions in Banda Aceh City and Aceh Besar (Syarifah & Ariani, 2021)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Banda Aceh and Aceh Besar Higher Education Institutions	Research shows that the performance of non-profit internal auditors is positively influenced by professionalism, organizational commitment, locus of control, and professional ethics. These four factors simultaneously contribute significantly to the efficiency and effectiveness of auditors in carrying out their duties in accordance with the applicable ethical and professional standards.
Factors Affecting the Performance of Internal Auditors of the Special Region of Yogyakarta Provincial Government (Empirical Study at the Yogyakarta Special Region Provincial Inspectorate Office) (Hapsari & Fathmaningrum, 2020)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Yogyakarta Special Region Provincial Inspectorate Office	This research found that the performance of government auditors is positively influenced by independence, organizational commitment, and good governance. Independence enhances the objectivity of audit decisions. Strong organizational commitment drives high motivation, while good governance creates effective work processes. However, the ambiguity of roles does not affect the performance of auditors because their tasks are clearly defined.
The Influence of Auditor Independence and Professionalism on Auditor Performance at the Maros Regency Inspectorate Office (Hasmi & Sarina, 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer and Secondary - Maros Regency Inspectorate Office, South Sulawesi	The research results show that the independence and professionalism of auditors have a positive and significant impact on the performance of internal auditors in non-profit organizations. The independence of the auditor, which includes the ability to maintain objectivity and freedom from external pressure, contributes to the improvement of audit quality. The professionalism of auditors, which involves a commitment to ethics and professional standards, enhances the accuracy and effectiveness of audits. This study highlights the importance of developing competencies and professional ethics to support the success of the internal audit function.
The Influence of Auditor Competence, Auditor Independence, and Auditor Objectivity on Internal Audit Effectiveness with Top Management Support As a Moderating Variable (Studies at Legal Entity State Universities in Indonesia) (Zakwan et al., 2024)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Legal Entity State Universities (PTN BH) in Indonesia.	The research results indicate that auditor competence, independence, and objectivity positively affect the effectiveness of internal audits in non-profit organizations. However, top management support cannot strengthen the influence of auditor independence or objectivity on audit effectiveness. These results align with agency and expectation theory and are relevant to several previous studies.
The Influence of Experience, Compensation, Organizational Commitment, Understanding of Good Governance, and Role Clarity on Internal Auditor Performance (Leemann et al., 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer -Makassar Regency Inspectorate Office	This study shows that experience, compensation, organizational commitment, understanding of good governance, and role clarity simultaneously affect the performance of internal auditors. However, the individual variable results show varying levels of influence. Experience and understanding of good governance have a negative impact, whereas role clarity has a significantly positive influence. Meanwhile, compensation and organizational

		commitment do not show a direct influence. This indicates the importance of role management and the balance of internal and external factors in improving the performance of internal auditors.
The Influence of Auditor Independence, Competence, and Ethics on Internal Auditor Performance (Case Study at the Cirebon Regency Inspectorate) (Hotimah, 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Cirebon Regency Inspectorate	The research results indicate that the performance of internal auditors at the Cirebon Regency Inspectorate still requires improvement. This finding is supported by the fact that many audit findings were actually identified by the Financial Audit Agency (BPK), not by the Inspectorate. Factors that influence the performance of internal auditors include independence, competence, and auditor ethics. The improvement of these three factors is necessary to ensure more accountable regional financial management and to support the realization of clean governance.
Auditor Performance Model Through Litigation Knowledge and Self-Efficacy (Kiranawati, 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer and Secondary - Special Region of Yogyakarta Inspectorate	Litigation knowledge and self-efficacy have a significant impact on the performance of internal auditors in non-profit organizations. Understanding litigation helps auditors minimize legal risks, enhance professional skepticism, and make prudent decisions. Self-efficacy enhances self-confidence, resilience, and the ability of auditors to face audit challenges, thereby positively impacting job satisfaction and audit outcomes. A conducive work environment further strengthens this influence, supporting the optimization of auditor performance in line with organizational expectations.
The Influence of Training, Performance Allowances, and Professional Ethics on Auditor Performance at the Inspectorate General of the Ministry of Education, Culture, Research, and Technology (Adlitama et al., 2024)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - University of Pendidikan Indonesia	The research results show that training and performance allowances have a positive impact on the performance of internal auditors at the Ministry of Education and Culture's Inspectorate General, supporting the attribution theory as an external force in improving performance. Training provides opportunities for continuous education, while performance allowances motivate with financial rewards. However, professional ethics do not have a significant impact due to the limited application of the code of ethics in separating personal affairs from the entity. These results are consistent with previous studies, emphasizing the importance of managing training and compensation.
Analysis of Factors Affecting the Performance of the Internal Audit Unit (IAU) in Hospitals (Mas'udah, 2022)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Indonesia Hospital (PAIRSI).	The research results show that age has a positive and significant impact on the performance of internal auditors in non-profit organizations. Auditors with more mature ages tend to have better analytical abilities, producing comprehensive conclusions and recommendations. On the other hand, age does not affect Organizational Citizenship Behavior (OCB), although younger auditors tend to have higher OCB, primarily due to their desire to learn and collaborate. These results are consistent with several previous studies that

		emphasize the role of experience in supporting professional performance.
The Influence of Professional Expertise, Quality of Internal Audit Work, Leadership Support, and Scope of Internal Audit Work on the Effectiveness of Government Internal Audit at the South Sulawesi Provincial Inspectorate Office (Anis et al., 2024)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Provincial Inspectorate of South Sulawesi	The results of this study indicate that professional expertise, work quality, leadership support, and job scope have a positive and significant impact on the effectiveness of internal audits. The auditor's in-depth expertise, optimal audit quality, and strong leadership support are key factors in the success of internal audits. In addition, the scope of work that includes a thorough evaluation of internal controls also enhances effectiveness. This research reinforces previous findings on the importance of professionalism and managerial support in the performance of internal auditors.
Determinants of Internal Audit Effectiveness: Evidence from Ethiopia (Demeke & Kaur, 2021)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - University in Ethiopia.	The research results show that the performance of internal auditors in non-profit organizations is greatly influenced by professional expertise, audit quality, and auditor independence. Management support also becomes a significant factor that strengthens the effectiveness of internal audits. By implementing strict audit standards and maintaining the quality of auditors' work, organizations can enhance management efficiency and ensure better governance, making a tangible contribution to accountability and the overall achievement of organizational goals.
The effect of auditor's competency and independence on audit quality of the internal supervision of Halu Oleo University (Hadianto & Djuminah, 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Halu Oleo University.	The research results show that the competence and independence of auditors significantly affect the quality of audits in the internal oversight units of non-profit organizations. The competence of auditors, which includes technical skills and professional knowledge, enhances the reliability of audit results. Meanwhile, auditor independence ensures the objectivity and integrity of the audit process, which is crucial for preventing conflicts of interest. This study emphasizes that the simultaneous improvement of these two factors can significantly enhance the quality of internal audits.
The Relationship Between Self Efficacy, Effort, Auditor Time Budget Pressure And Audit Judgment Performance In Auditors In Indonesia (Muhsin, 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - BPK Indonesia Republic	The research results indicate that self-efficacy and auditor effort play a crucial role in enhancing audit assessment performance, especially in financial statement audits by non-profit internal auditors. Time budget pressure also affects the relationship between effort and audit assessment performance. This study highlights the importance of policies that support auditor self-efficacy and training to enhance professionalism, considering that accurate audit assessments significantly impact the overall quality of audit results.
Auditors' professional commitment, time budget pressure, independence, and audit quality: The Audit Board of the Republic of Indonesia Experience	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer	The research results show that the professional commitment of auditors has a significant positive effect on audit quality. This commitment helps auditors remain oriented towards integrity and public interest even when facing time pressure. Furthermore, the pressure

(Lestari et al., 2021)	- BPK Indonesia Republic	of the audit time budget does not directly affect audit quality, but through the mediation of auditor independence, this pressure supports work efficiency without compromising the quality of the results. This study emphasizes the importance of professionalism and independence in enhancing the audit quality of non-profit auditors.
The Effect Of Auditors' Competence And Moral Reasoning Towards Audit Quality With Audit Time Budget As Moderating (Sari et al., 2021)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - City Inspectorate of Malang & Batu	The research results show that auditor competence, moral reasoning, and the interaction between moral reasoning and audit time budget significantly affect audit quality in non-profit organizations. High auditor competence results in higher quality audits, while moral reasoning supports ethical decision-making in the audit process. Moreover, the audit time budget strengthens the relationship between moral reasoning and audit quality, thereby contributing to better oversight effectiveness in non-profit organizations.
Factors Affecting the Implementation of Risk-Based Internal Auditing (Mujalli, 2024)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Saudi Arabia Non Profit Organization	The research results indicate that top management support, the role of internal auditors in risk management, and risk management training have a significant impact on the implementation of risk-based internal auditing (RBIA). Management support ensures the allocation of adequate resources, while the training and competence of internal auditors strengthen the implementation of risk-based auditing. Conversely, the internal control system has an insignificant influence, reflecting structural constraints in the public sector. This study highlights the importance of risk culture and control mechanisms for the effectiveness of RBIA in non-profit organizations.
Psychological Capital, Moral Courage And Internal Audit Effectiveness (IAE): A Complementary Or Substitution Effect (Khelil, 2023)	**Method:** Quantitative Descriptive Statistical Analysis **Data & Population:** - Primer - Tunisia Non Profit Organization	The research results show that psychological capital (PsyCap) has a significant and positive influence on internal audit effectiveness (IAE) among internal auditors in Tunisia, while moral courage does not show a significant influence. PsyCap acts as a substitute for moral courage, helping auditors face pressure and fear. This study highlights the importance of psychological capital, such as efficacy, hope, resilience, and optimism, in enhancing auditor performance, providing important guidance for the recruitment, training, and development of non-profit internal auditors.

Source: Research data

Table 4. Used Variable Independent

Variable Independent	Used by Researcher	Status
Professional Ethics	9	Most Frequently
Auditor Independence	8	
Organizational Commitment	7	
Competence	6	
Unclear Role of Audit	4	

Compensation	3	
Time Budget	3	
Audit Expertise	2	Often
Leadership	1	
Locus of Control	1	
GCG	1	
Auditor Objectivity	1	
Internal Audit Effectiveness	1	
Experiences	1	
Litigation	1	Rarely
Monitoring	1	
Self-Efficacy	1	
Competency Training	1	
Audit Judgment	1	
Risk Management	1	
Psychological Capital	1	

Source: Research data

The results of the analyzed research highlight various factors that influence the performance of internal auditors in non-profit organizations. Overall, these findings affirm that competence, independence, professionalism, and professional ethics are the main factors that significantly influence auditor performance. The competence of auditors, which includes technical knowledge, experience, and a deep understanding of risks and litigation, has been proven to enhance audit quality and the reliability of evaluation results. This is important for non-profit organizations, where transparency and accountability are often primary concerns. The independence of auditors plays a crucial role in maintaining objectivity and integrity during the audit process. Research shows that auditors with a high level of independence are able to produce reports that are more objective and free from conflicts of interest. This is relevant to preventing data manipulation and maintaining stakeholder trust, especially in the non-profit sector, which heavily relies on public funds and donations.

The professionalism of auditors, which includes a commitment to ethical standards and the ability to work according to professional principles, also contributes to performance improvement. Professional auditors tend to make better decisions, maintain audit quality, and improve the efficiency of the audit process. Research also shows that management support and continuous training strengthen auditor professionalism by providing a conducive work environment and adequate resources. Psychological factors, such as psychological capital (PsyCap), also have a significant impact on auditor performance. Psychological capital, which includes self-efficacy, hope, resilience, and optimism, helps auditors cope with work pressure, enhances resilience to challenges, and strengthens cautious decision-making. PsyCap is even capable of replacing the role of moral courage in enhancing audit effectiveness, as found in a study in Tunisia.

Furthermore, the research highlights the importance of organizational commitment and understanding of good governance in supporting auditor performance. Organizational commitment provides high motivation for auditors to perform their tasks optimally, while good governance creates a more structured and transparent working environment. However, the ambiguity of roles and time pressure of audits can be obstacles that affect auditor performance, although these pressures can also be managed by enhancing self-efficacy and organizational support. The research also found that the age and experience of auditors significantly influence

their analytical and decision-making abilities. Auditors with more mature experience tend to produce more comprehensive audit conclusions. However, the younger generation of auditors also has advantages in terms of innovation and collaboration, especially due to their desire to keep learning.

The study highlights that the efficacy of internal auditors in non-profit entities is markedly affected by criteria including competence, independence, professionalism, and ethical standards. Competence, which includes technical expertise and experience, improves audit quality and reliability, essential for upholding transparency and accountability in the non-profit sector. Independence guarantees impartiality, averting conflicts of interest and cultivating stakeholder confidence. Professionalism, bolstered by management and ongoing training, enhances decision-making and audit efficacy. Moreover, psychological capital (PsyCap) is essential for auditors in navigating work-related stress and making judicious decisions. Organizational commitment and effective governance enhance auditor performance; however, problems such as role ambiguity and time constraints may impede effectiveness. The study emphasizes that the age and experience of auditors enhance their analytical abilities, with younger auditors providing originality and collaboration, whereas experienced auditors give depth to decision-making.

CONCLUSION

This study presents a new, comprehensive method for improving the performance of internal auditors in non-profit organizations through the integration of technical expertise, psychological support, and a strong organizational framework. This comprehensive framework underscores the interrelation of these components, asserting that proficient auditing transcends basic technical abilities to encompass emotional empowerment and motivation, which are essential for decision-making in high-pressure situations. The benefit to stakeholders is substantial, as this strategy enhances audit quality and accountability in non-profits while also serving as a framework for formulating international policy. By promoting a conducive climate that enhances auditor proficiency and resilience, the findings can assist stakeholders in both local and international settings, especially in areas with emerging governance frameworks. This research highlights the necessity of investing in auditor support systems to improve efficiency and public trust, hence facilitating superior resource management in the non-profit sector.

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