

ICT adoption and public value creation in performance audits: Evidence from Indonesia's migrant worker protection

Eko Yulianto^{1*}, Satria Yudhia Wijaya¹, Abdullah Aqeel Muqaibal²

Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran", Jakarta, Indonesia¹

State Financial and Administrative Audit Authority, Muscat Governorate, Sultanate of Oman²

ABSTRACT

This study explores the role of Information and Communication Technology (ICT) in enhancing public value through performance audits, focusing on the protection of Indonesian migrant workers. Using a qualitative case study method, it analyzes BPK audits and considers both internal and external factors influencing ICT-based audit practices. Data were collected through interviews with auditors, analysis of audit reports, and a review of relevant regulations. The findings highlight internal factors—such as the use of cloud storage, digital communication tools, and electronic forms—that significantly enhance audit efficiency and effectiveness. These tools simplify data collection, facilitate communication, and expedite reporting, resulting in more structured, timely audits. At the same time, external challenges, including fragmented data systems, a lack of interoperability among government agencies, and uneven ICT adoption, created inefficiencies and additional workloads for auditors. These constraints limited the capacity of audits to fully deliver public value. This study concludes that ICT strengthens audit processes, but its full potential can be realized only if audited entities adopt integrated, interoperable digital systems. In practice, enhancing cross-agency collaboration and strengthening digital infrastructure are essential to maximizing the public value of ICT-enabled performance audits.

KEYWORDS:

Public value; performance audit; information and communication technology

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*Corresponding author's
Email: eko.yulianto@bpk.go.id

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INTRODUCTION

Auditing research has primarily focused on the efficiency and effectiveness of audit processes, with most studies rooted in financial audits conducted by public accounting firms (Bell & Bryan, 2021; Lenz & Hahn, 2015; Pincus et al., 2017). In the private sector, efficiency and effectiveness are often linked to the development of structured audit plans, rigorous risk assessments, client acceptance procedures, sampling strategies, continuous monitoring, digital analysis, fraud detection, and the retrieval of client financial disclosures (Eulerich et al., 2023; Lee et al., 2015; Newman et al., 2021; Pincus et al., 2017). These approaches underscore the centrality of risk-based methodologies and technology-enabled tools in strengthening audit outcomes.

Existing studies further demonstrate that auditors' expertise in information systems and information technology (IT)-based audit tools is essential for effective technology utilization. Without adequate skills, the adoption of technology may inadvertently diminish audit quality (Santoso, 2020). Tools such as data analytics, artificial intelligence, and machine learning enhance audit efficiency by enabling rapid and accurate processing of large datasets (Appelbaum et al., 2017). In line with these developments, auditors are required to continually upgrade their competencies and skills to keep pace with fast-evolving technological trends (Kogan et al., 2017).

However, the literature has predominantly examined efficiency and effectiveness from the internal perspective of auditors, while overlooking the role of auditees in shaping audit outcomes. In today's Information and Communication Technology (ICT)-driven environment, audit performance depends not only on auditors' digital skills but also on the extent to which auditees integrate information systems into their business operations. Organizations with transparent and well-integrated IT systems facilitate real-time access to data, enabling auditors to deliver more accurate and timely evaluations. Conversely, weak data integration across agencies can lead to inefficiencies and increased audit costs. Moreover, robust internal controls and management support for digitalization can substantially improve audit effectiveness.

Technological innovations, such as continuous auditing, not only improve efficiency by reducing audit time and costs but also strengthen fraud detection and precise risk identification capabilities (Vasarhelyi et al., 2015). Additionally, collaboration between auditors and auditees in adopting ICT fosters an audit process that is more responsive and adaptive to dynamic risk environments (Chan et al., 2018). These dynamics suggest that both internal (auditor-driven) and external (auditee-driven) factors jointly shape audit efficiency and effectiveness, and thereby influence the broader realization of public value.

Building on this perspective, this study aims to investigate the role of ICT in public sector performance audits, particularly in the context of the Audit Board of the Republic of Indonesia (Badan Pemerika Keuangan, BPK) and the Ministry of Foreign Affairs' responsibility in protecting Indonesian migrant workers (Pekerja Migran Indonesia, PMI). This case highlights the interaction between auditors' internal use of ICT and auditees' external digital integration. In doing so, this study addresses an important gap in the auditing literature, which has primarily concentrated on private sector financial audits while underexploring the utilization of ICT in public sector performance audits (Marchi & Bertei, 2016; Marthin et al., 2021; Pratama, 2019; Torres et al., 2019; Yetano et al., 2019).

Using a qualitative case study approach, this study analyzes how and why the ICT adoption in performance audits generates public value. Data were collected through interviews with audit team members directly involved in the PMI protection audit. In addition, the data was complemented with the analysis of audit reports and relevant laws and regulations. This approach enables us to

demonstrate that public value can emerge not only from advanced ICT but also from the strategic use of relatively simple tools—provided that alignment is achieved between internal and external factors.

Accordingly, this study seeks to achieve three interrelated objectives: first, to analyze how internal ICT practices within BPK contribute to the efficiency and effectiveness of performance audits. Second, to assess how external ICT practices within the Ministry of Foreign Affairs influence the audit process, particularly in the protection of Indonesian migrant workers. Lastly, to evaluate how the alignment of internal and external ICT adoption supports the realization of public value in performance audits. The novelty of this study lies in linking ICT adoption in performance audits to the creation of public value, highlighting both the opportunities and barriers in the context of migrant worker protection. Theoretically, this study advances the understanding that the realization of public value in performance audits depends on the interaction of internal and external ICT adoption. Practically, it highlights the need for stronger managerial and technological cooperation across government institutions to enhance efficiency, effectiveness, and ultimately, the delivery of public services.

Public Value

Research on public value gained momentum following Moore's seminal work, *Creating Public Value* (1995), which examined how public managers create value through the activities of public organizations (Hartley et al., 2019). Moore defined "public value" as the collective expectations citizens have of governments and public services. Citizens play multiple roles, including policymakers, public servants, users of public services, participants, taxpayers, entrepreneurs, and members of society (Twizeyimana & Andersson, 2019).

Since then, public value has become a central concept in contemporary public administration research and practice, receiving growing attention from both policymakers and scholars (Sami et al., 2018). It has been widely embraced as an alternative governance model to address the limitations of traditional bureaucracy and New Public Management (NPM). Whereas NPM emphasized efficiency, competition, and market-based mechanisms, the public value perspective emphasizes democratic legitimacy, societal expectations, and outcomes that enhance citizen well-being (Colon & Guerin-Schneider, 2015).

The central premise of public value is that public organizations should be directed toward their primary mission: delivering quality services that contribute to collective well-being. While private sector organizations create value primarily through profit generation, public sector organizations aim to contribute to societal well-being across economic, social, and environmental domains (Höglund et al., 2021). According to Moore (1995), public sector reform is meaningful only if measured by the public values it creates for citizens, such as improved welfare, responsiveness to social needs, and alignment with community expectations. As a framework, public value offers both a normative benchmark and an evaluative tool for assessing the purpose and effectiveness of public policies and services, including those delivered through partnerships with private or nonprofit organizations. The public value approach has emerged as a counterpoint to NPM, shifting the debate away from internal performance metrics and efficiency alone. Instead, it emphasizes the broader societal significance of public service delivery (Virtanen & Jalonen, 2023), including the increasing use of digital technologies to enhance public value (Bolton & Mintrom, 2023).

Audit Efficiency and Effectiveness

Governments increasingly seek more efficient and effective ways to deliver public value.

Although efficiency and effectiveness are sometimes used interchangeably, they have distinct meanings. Efficiency refers to the optimal use of resources—minimizing inputs while maximizing outputs—while effectiveness refers to achieving intended outcomes and producing relevant, high-quality results (Lenz & Hahn, 2015). In auditing, efficiency is typically reflected in the timeliness and cost of audit processes, whereas effectiveness concerns the accuracy, relevance, and reliability of audit findings.

Information technology significantly affects audit efficiency and effectiveness, from the planning phases to final reporting. Accounting firms increasingly rely on digital applications for audit planning, risk assessments, client onboarding, sampling, transaction monitoring, online testing, digital analysis, fraud detection, and the retrieval of client financial data from a website (Eulerich et al., 2023; Lee et al., 2015; Newman et al., 2021; Pincus et al., 2017). These tools enable auditors to process large datasets more efficiently, thereby improving the quality of evidence gathering and analysis.

However, audit efficiency and effectiveness depend not only on the IT adoption of auditors but also on the external digital practices of clients. Internally, firms are investing in IT-driven audit techniques to manage complex audit environments and respond to client needs. These investments are made with the expectation of long-term benefits, despite the challenges and risks posed by digital systems (Tarek et al., 2017). Externally, clients' use of technology also influences audit outcomes. Efficiency tends to improve when clients implement automation, operate at a large scale, and provide comprehensive year-end reports. Pincus et al. (2017) found that clients using Enterprise Systems (ES) experienced improved audit quality and efficiency, as evidenced by reduced misstatements, facilitated timely reporting, and lower audit costs. However, audit efficiency tends to decline when auditors over-rely on internal control testing, when clients receive tax services, or when audits involve subsidiaries.

Taken together, these findings suggest that the efficiency and effectiveness of audits are shaped by the interaction of internal and external factors. This interaction is particularly relevant for public sector contexts, where both auditors and auditees operate within complex institutional arrangements and technological infrastructures.

Public Sector Performance Audit

Performance audits in the public sector focus on evaluating the economy, efficiency, and effectiveness of government programs, policies, and institutions. Their primary aim is to ensure that public resources are used responsibly and that services deliver value to citizens. More specifically, performance audits aim to strengthen governance, enhance accountability, promote transparency, and provide actionable recommendations to improve public sector performance (Setyaningrum et al., 2025). Compared to the extensive literature on financial audits in the private sector, research on public sector performance audits remains relatively limited (Johnsen et al., 2019; Marthin et al., 2021; Pratama, 2019; Yetano et al., 2019). The existing literature often focuses on the effectiveness of public institutions in responding to audit findings and on interactions between auditors and auditees (Yetano et al., 2019).

In Indonesia, performance audits are conducted by BPK. BPK is also mandated to conduct financial and compliance audits, focusing on the accuracy of financial statements and adherence to applicable regulations, respectively. Although performance audits have been practiced since the 1970s, their scope and legitimacy have been subject to debate, with concerns about jurisdictional ambiguities (Parker et al., 2019; Yetano et al., 2019) and partly due to critiques suggesting they may become ritualistic exercises within an “audit society” (Power, 1997, as cited in Channuntapipat,

2021). Moreover, performance audits can generate unintended consequences when implemented without sufficient capacity or institutional support (Marchi & Bertei, 2016).

The rise of performance audits is closely associated with NPM reforms, which emphasized accountability, efficiency, and results-based management. More recently, performance audits have been linked to broader political and public concerns regarding the stewardship of public resources and the restoration of public trust, particularly in the aftermath of financial crises (Raudla *et al.*, 2016). At the same time, the growing role of ICT in both auditing institutions and audited entities creates new opportunities and challenges for performance audits, positioning them as a critical arena for understanding how technology contributes to the creation of public value.

RESEARCH METHOD

This study adopts a qualitative case study approach to explore the role of ICT in enhancing the efficiency, effectiveness, and public value of performance audits conducted by BPK. A case study method is appropriate for this research because it enables an in-depth exploration of a contemporary phenomenon within its real-life context, particularly when the boundaries between the phenomenon and its context are blurred (Yin, 2018). The central inquiry of this study is to analyze how the BPK's performance audits incorporate ICT practices and how these practices interact with the digital systems of audited entities to generate public value. The case selected is the 2022 performance audit on the protection of PMI, a policy domain of high national importance, characterized by multiple institutional actors and intensive ICT use.

The audit process encompasses various stages of migrant worker placement, including registration with the Ministry of Manpower through licensed recruitment agencies, digital registration via the Computerized System for Services and Protection of Indonesian Migrant Workers (Sistem Komputerisasi untuk Pelayanan dan Pelindungan Pekerja Migran Indonesia, SISKOP2MI) managed by the Indonesian Migrant Worker Protection Agency (BP2MI), and subsequent coordination with Indonesian representatives abroad through the Ministry of Foreign Affairs' Peduli WNI portal. This multi-agency, ICT-enabled process provides a suitable setting for examining the interplay between internal ICT adoption by BPK and external ICT use by government counterparts in performance auditing.

To ensure robustness, this study employed methodological triangulation (Patton, 2002), combining observations, document review, and interviews. As part of the audit team, serving as a deputy audit manager, the researcher directly observed the audit process through field visits and Zoom virtual sessions. This involvement provided first-hand insights into how ICT tools were integrated into audit planning, execution, and reporting.

In addition to direct observation, two BPK performance audit reports were analyzed: one focused on the pre-departure stage and the other on the post-placement stage of PMI protection. These reports, together with supporting materials such as relevant laws, regulations, and policy documents, were examined to contextualize the audit findings and link them to the broader institutional framework. Finally, semi-structured interviews were conducted with seven individuals directly involved in the audits, including two deputies in charge, two audit team leaders, one sub-team leader, and two team members. Conducted online at BPK in August 2023, these interviews were designed to capture the perspectives of those most familiar with the audits under review, particularly regarding the use of ICT and its implications for audit quality and public value.

Data were analyzed using content analysis, following the principles of case study research outlined by Yin (2018). Interview transcripts, audit reports, and policy documents were systematically coded, categorized, and compared against the study's research questions. Evidence was tabulated to identify convergences and divergences, thereby enhancing the reliability of findings. This approach enabled the identification of patterns regarding the role of ICT in enhancing audit efficiency and effectiveness, as well as its broader contribution to public value creation in the Indonesian public sector.

RESULT AND DISCUSSION

The Role of Performance Audit in Delivering Public Value

Bureaucratic reform in Indonesia began in the financial sector with the enactment of Law Number 17 of 2003 on State Finances, which introduced efficiency, effectiveness, transparency, and accountability as guiding principles for managing state finances. These principles were institutionalized in subsequent regulations, including Law Number 15 of 2004 on state financial audits and Law Number 15 of 2006 on BPK. Together, these laws established the foundation for performance audits and positioned BPK as an independent authority tasked with ensuring that public resources are used responsibly to generate societal benefits.

BPK's performance audits aim to assess whether government programs and services deliver economic, efficient, and effective outcomes. In the case of PMI protection, performance audits assess the adequacy of services before departure and after arrival in destination countries, following the standards set by BPK Regulation Number 1 of 2017 on State Financial Audit Standards (Standar Pemeriksaan Keuangan Negara, SPKN). These standards emphasize the provision of conclusions on efficiency, effectiveness, and economy, while also producing recommendations for improvement (BPK, 2017, 2022a, 2022b).

The emphasis on ensuring that public resources are managed effectively to maximize societal benefits underscores the connection between performance audits and public value. Public value refers to the outcomes, services, and benefits that government agencies and public organizations deliver to society. It is created when public organizations respond to citizens' needs, build public trust, and contribute to social equity, economic growth, and environmental sustainability (BPK, 2017). By grounding performance audits in established legal mandates, BPK strengthens its institutional legitimacy and frames ICT adoption as both a technical necessity and a strategic instrument for ensuring that audit findings translate into actionable public value.

Ultimately, performance audits serve as a crucial mechanism for evaluating and improving public value. By providing evidence on whether government programs are conducted efficiently, ethically, and in alignment with societal priorities, performance audits strengthen accountability and legitimacy. In this sense, performance audits and public value are mutually reinforcing, advancing the principles of good governance while ensuring that public institutions deliver meaningful outcomes for citizens (Grossi et al., 2023; Setyaningrum et al., 2025).

ICT Integration in Migrant Worker Protection

Building on the earlier discussion of performance audits and public value, the protection of PMI provides a critical case where the effectiveness of government programs depends heavily on the integration of ICT. Audits by the BPK reveal that while regulatory frameworks have mandated ICT-enabled coordination across ministries, agencies, and local governments, implementation has

been uneven and fragmented. Understanding these gaps is essential not only for evaluating government performance but also for identifying how ICT can enhance transparency, responsiveness, and accountability in protecting PMI.

Efforts to protect PMI have evolved within the broader trajectory of public sector reform, which emphasizes efficiency, accountability, and citizen-oriented services. In the post-NPM context, the government has increasingly turned to ICT as a mechanism to improve service delivery and ensure transparency (Cavalcante, 2019). The protection of PMI is framed by Law Number 18 of 2017 on the Protection of Indonesian Migrant Workers and Government Regulation Number 59 of 2021, which mandates cross-ministerial and cross-agency coordination. These regulations provide the legal foundation for integrating ICT systems across institutions, with the ultimate goal of reducing vulnerability, strengthening monitoring, and ensuring that PMI receives comprehensive protection from recruitment to reintegration.

At the policy level, BP2MI has been designated as the lead agency responsible for placing and protecting PMI, while ministries such as the Ministry of Foreign Affairs, the Ministry of Manpower, the Ministry of Home Affairs, and the Ministry of Law and Human Rights play supporting roles. Integration is envisioned through the development of centralized digital platforms such as SISKOP2MI and Employment Information System and Service Application (Sistem Informasi dan Aplikasi Pelayanan Ketenagakerjaan, SIAPKerja), which should allow seamless exchange of information between institutions. At the operational level, the One-Stop Integrated Service (Layanan Terpadu Satu Atap, LTSA) model was introduced to local governments to simplify administrative procedures for PMI. LTSA represents an important extension of ICT-enabled services to the regional level, aiming to ensure that migrant workers can access licensing, documentation, and placement services closer to their communities. However, as performance audit findings indicate, the expected integration between central systems and LTSA has not been fully realized, resulting in a gap between policy design and local implementation.

Recruitment remains a critical stage where ICT integration has been uneven. Ideally, overseas employers submit job vacancies to Indonesian Representative Offices, which then channel the data through Peduli WNI or directly into SISKOP2MI. In practice, however, different overseas posts rely on their own applications, such as the Integrated Indonesian Migrant Worker Placement Service System (Sistem Pelayanan Penempatan Pekerja Migran Indonesia Terintegrasi, SIPERMIT) in Malaysia, the Foreign Domestic Workers system in Singapore, and country-specific platforms in the Middle East. While these applications link to SISKOP2MI, they are not synchronized with SIAPKerja, leaving the latter with incomplete vacancy data (BPK, 2022b). This lack of interoperability slows the dissemination of job vacancy information to provincial and district labor offices, undermining transparency and limiting timely access for potential PMI. For integration to deliver public value, job market data must be accurate, comprehensive, and accessible across all levels of government.

Challenges intensify during the deployment phase, when PMI are required to obtain passports and travel documents. Here, SISKOP2MI was intended to interconnect with the Population Administration Information System (Sistem Informasi Administrasi Kependudukan, SIAK), the Immigration Management Information System (Sistem Informasi Manajemen Keimigrasian, SIMKIM), and the Peduli WNI platform. However, integration has been hampered by both institutional and technical barriers. For instance, although a cooperation agreement between BP2MI and the Ministry of Law and Human Rights stipulates data sharing, SIMKIM cannot consistently verify PMI status due to a daily quota limiting passport data traffic at immigration checkpoints. Similarly, SIAK and SISKOP2MI remain only partially linked, preventing automatic

verification of identity and eligibility. Peduli WNI also suffers from limited connectivity, as it retrieves data via web service using Electronic Card of Overseas Worker (elektronik Kartu Tenaga Kerja Luar Negeri, e-KTKLN) numbers rather than direct synchronization, leaving Indonesian Representative Offices abroad dependent on voluntary reporting by workers. These technical and procedural bottlenecks expose PMI to risks, including irregular placement, falsified documents, and inadequate monitoring.

Protection also extends beyond departure and employment abroad to the reintegration of returning PMI. Reintegration services, coordinated by BP2MI with line ministries and local governments, are intended to provide economic empowerment, social support, and reentry assistance for returning workers. Yet, audits reveal that reintegration data are fragmented across institutions and are not systematically fed into SISKOP2MI or local LTSA platforms. This undermines the state's ability to track outcomes for returning workers and to design targeted support programs. Weak reintegration also erodes the broader goals of migrant worker protection, as workers who return without adequate support are more vulnerable to re-migration under unsafe conditions.

Overall, performance audits demonstrate that ICT in PMI protection is characterized by partial, fragmented integration across agencies and levels of government. While reforms and digital platforms exist in principle, the lack of full interoperability, the persistence of technical bottlenecks, and the absence of seamless coordination between central and regional institutions undermine effectiveness. From an audit perspective, these gaps reduce efficiency, delay services, and weaken accountability mechanisms. From a public value perspective, they hinder the government's ability to ensure safe, transparent, and equitable migration processes. Thus, performance audits not only identify system-level weaknesses but also highlight the urgent need for ICT integration as a prerequisite for achieving meaningful migrant worker protection.

ICT Fragmentation and Innovation in Performance Auditing

The effectiveness of performance audits is strongly shaped by the degree of integration between government information systems. In the case of PMI protection, fragmented ICT platforms across ministries and agencies have posed significant barriers to audit implementation. The lack of integration between SISKOP2MI (BP2MI) and Peduli WNI (Ministry of Foreign Affairs), for example, required auditors to undertake additional steps to obtain and reconcile data. As noted during interviews with the audit team, this situation not only increased the time and effort required for examination but also undermined confidence in the accuracy of findings. To obtain comparable data on PMI departures and returns, auditors had to triangulate information from BP2MI, the Directorate General of Immigration, and other sources—a process that consumed valuable resources. These inefficiencies underscore how external institutional fragmentation directly constrains audit efficiency and effectiveness, diminishing the potential for timely and accurate oversight.

Without a unified data system, both auditing and the management of PMIs' protection abroad become significantly more difficult and time-consuming. Integrating PMI-related data into a single, consolidated system would substantially improve the government's ability to protect its migrant workforce. These findings suggest that the audit process could be conducted more efficiently if government applications were fully integrated. In other words, the current lack of integration necessitates additional steps to assess the extent and quality of PMI protection.

At the same time, the case study reveals that auditors have leveraged ICT tools to overcome some of these challenges. Although advanced, integrated systems were not yet fully available, the

audit team employed readily accessible technologies, such as Zoom, WhatsApp, and email, to facilitate communication, data acquisition, and coordination. The use of Google Forms enabled auditors to gather survey responses from Indonesian Representative Offices worldwide, significantly reducing the logistical barriers traditionally associated with overseas data collection. Similarly, basic applications such as Microsoft Excel allowed for faster data processing and comparative analysis, while electronic storage streamlined report preparation and review. These relatively simple technologies proved crucial in sustaining audit efficiency and effectiveness despite the structural fragmentation of government systems.

Taken together, these findings highlight a paradox in ICT adoption within performance auditing. On one hand, the lack of integrated government platforms creates inefficiencies that complicate the audit process. On the other hand, auditors' innovative use of basic digital tools demonstrates the potential for ICT to enhance efficiency, effectiveness, and ultimately public value, even in resource-constrained contexts. This dual role illustrates how internal ICT practices within BPK can partly offset external barriers, though sustainable improvements in audit outcomes will depend on deeper institutional integration across government systems.

Performance Audit and Public Value

BPK, as the supreme audit institution, is a key stakeholder in relation to government institutions involved in the protection of Indonesian migrant workers. The actions taken by these institutions directly affect BPK's audit process. Consequently, while by BPK's internal audit procedures were efficient, since the audit team was able to complete all planned tasks using available resources, the performance audit could not fully deliver public value due to the lack of system integration among external institutions such as the Ministry of Foreign Affairs, Ministry of Law and Human Rights, Ministry of Home Affairs, and the Ministry of Manpower.

The relationship between efficiency and public value lies in the optimal use of resources to produce tangible social benefits. While public value focuses on generating meaningful benefits for society, efficiency ensures that these benefits are achieved with minimal waste or cost. By effectively deploying ICT tools and structured audit procedures, BPK enhanced efficiency and reinforced trust in its technical competence. However, true public value creation also requires balancing efficiency with other dimensions, such as equity, service quality, and inclusiveness, which depend heavily on the integration of ICT systems across government institutions.

At the same time, the audit demonstrated effectiveness in producing actionable findings and recommendations that were accepted by auditees. In response, government institutions initiated coordination meetings focused on system integration, with the Ministry of Foreign Affairs noting that collaboration with BP2MI no longer required formal appointment requests; instead, invitations were issued directly. The Director of Protection of Indonesian Citizens (Direktorat Perlindungan Warga Negara Indonesia, PWNI) emphasized that this audit felt different because it was thematic and comprehensive, underscoring BPK's authority and credibility. These developments indicated that BPK's recommendations were perceived as both constructive and feasible, enabling the initiation of reforms to improve PMI services.

Effectiveness and public value are closely intertwined: effectiveness measures the degree to which audit objectives are realized, while public value reflects the societal outcomes generated by those achievements. When BPK's audit recommendations catalyze system integration and institutional cooperation, they extend beyond technical compliance to strengthen citizen trust, satisfaction, and welfare. In this sense, effectiveness serves as the pathway through which public value is materialized. In summary, BPK's internal ICT adoption has enhanced efficiency and

effectiveness; however, aligning external ICT systems across ministries is crucial to ensure that these audit outcomes translate into sustainable public value for Indonesia's migrant workers.

This study has several limitations. It focuses on a single case of BPK's performance audit of migrant worker protection, which may limit the generalizability of its findings. The analysis emphasizes basic ICT tools, leaving the role of advanced technologies such as big data analytics and AI for future research. Data sources were primarily audit reports and interviews with auditors, without incorporating the perspectives of migrant workers themselves. In addition, while system fragmentation among government agencies was identified as a barrier, the political and institutional factors underlying this issue were beyond the scope of the study.

CONCLUSION

This study highlights that the realization of public value in performance audits depends on the alignment of both internal and external factors. Internally, public value can be generated through the adoption of even basic ICT tools that support the collection and analysis of audit evidence. These relatively simple technologies enabled BPK auditors to conduct effective audits despite the absence of more sophisticated systems. Externally, however, inefficiencies arose from limited data sharing and weak integration across ministries and agencies responsible for protecting Indonesian migrant workers. As a result, auditors are often required to take additional steps, thereby increasing the time and effort needed to complete the audit.

The findings further demonstrate that ICT plays a dual role in shaping audit performance. The use of ICT by both government institutions in protecting Indonesian migrant workers and by BPK auditors in conducting audits greatly affects audit efficiency and effectiveness. The absence of data integration across the platforms of relevant institutions has complicated the audit process and reduced its overall efficiency. Conversely, even the use of simple ICT tools by auditors has facilitated and expedited data collection and reporting, thereby improving the efficiency and effectiveness of BPK performance audits. In this way, the contribution of ICT to efficiency and effectiveness has indirectly supported the creation of the theorized public value.

Ultimately, the contribution of ICT to efficiency and effectiveness provides the pathway through which performance audits deliver meaningful societal outcomes. By fostering strategic ICT cooperation and integration among government agencies, the state can ensure that audit findings translate into improvements in migrant worker protection. In this way, performance audits not only reinforce accountability but also strengthen public trust, satisfaction, and well-being.

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