

## Strengthening Governance in Public Administration: The Strategic Role of Internal Auditing in Enhancing Accountability and Transparency

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**Abstract :** In contemporary public administration, the demand for greater accountability, transparency, and efficient governance has intensified, particularly in the face of increasing public scrutiny and fiscal constraints. Internal auditing has emerged as a vital tool in strengthening governance structures, enhancing the effectiveness of public sector institutions, and ensuring compliance with regulatory frameworks. This paper examines the evolving role of internal auditing within public administration, with an emphasis on risk management, regulatory compliance, and fraud prevention. Building on institutional theory and risk management frameworks, this study explores how internal audits contribute to identifying operational inefficiencies, minimizing financial irregularities, and promoting ethical governance practices. Through case studies and comparative analysis of auditing practices across OECD nations, this research provides insights into how strategic internal audits can be harnessed to reinforce public sector governance, thereby improving the delivery of public services. The paper argues that the integration of internal audit findings into decision-making processes enhances not only financial accountability but also policy outcomes, fostering greater public trust in government institutions. Key recommendations are presented on how public institutions can further integrate internal auditing processes to enhance governance outcomes, focusing on best practices for institutionalizing audit functions within public sector governance frameworks. These findings are particularly relevant for policymakers, audit professionals, and public administration leaders striving to achieve better governance, operational efficiency, and integrity in the public sector.

**Keywords :** internal auditing role, public administration sciences, public administration audit, internal auditing in universities

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