



JURNAL BORNEO ADMINISTRATOR (JBA)
Media Pengembangan Paradigma dan Inovasi Sistem Administrasi Negara

e-ISSN : 2407-6767; Terakreditasi SINTA 2
Puslatbang KDOD-LEMBAGA ADMINISTRASI NEGARA
Jalan HM. Ardans 2 (Ring Road III) Samarinda, Kalimantan Timur
Telp. 081355271421, Url: www.samarinda.lan.go.id/jba

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Number: 027/JBA.1/HMI.01

To whom it may concern:

On behalf of *Jurnal Borneo Administrator* (JBA) which is published by *Pusat Pelatihan dan Pengembangan dan Kajian Desentralisasi dan Otonomi Daerah (Puslatbang KDOD) Lembaga Administrasi Negara*, we are pleased to confirm that:

Name : Dr. Wulan IR Sari
Occupation : Dosen
Affiliation : Universitas Mulawarman
Address : Jl. Kuaro, Gn. Kelua, Kec. Samarinda Ulu,
Kalimantan Timur 75119

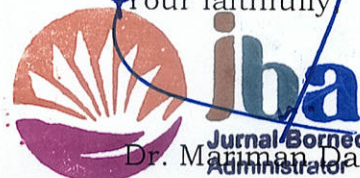
is one of our reviewer members. She has a task to review manuscripts from authors in accordance with our quality standard. The review process uses a double blind mechanism which means the author(s) and the reviewer do not know each other. She has reviewed two manuscripts this year as below:

1. *Implementasi Evaluasi Level Keempat (4th Level) Model Kirkpatrick pada Pelatihan Bendahara Pengeluaran di Pemerintah Provinsi DKI Jakarta: Analisis Structural Equation Model Menggunakan Pendekatan Partial Least Square (SEM-PLS);*
2. *Transformasi Implementasi Kebijakan Pemeriksaan Pajak dalam Era Automatic Exchange of Information (AEOI) Guna Meningkatkan Kepatuhan Perpajakan: Studi Banding Indonesia dan Belanda.*

Our journal and Reviewer members are available at <https://samarinda.lan.go.id/jba/index.php/jba>. Please do not hesitate to contact us at borneo.jurnal@gmail.com for any further information.

Samarinda, 01 September 2021

Your faithfully



Dr. Mariman Darto, M.Si.

Chief of Editor

