

EVALUATION OF THE IMPLEMENTATION OF THE GOVERNMENT INTERNAL CONTROL SYSTEM (SPIP)

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ABSTRACT

The implementation of the Government Internal Control System (SPIP) serves as a crucial instrument for achieving good governance and minimizing the risk of irregularities and corruption within local government agencies. This study aims to evaluate the implementation of the Government Internal Control System (SPIP) at the South Buton Regency Tourism and Creative Economy Agency. The research employs a mixed-methods approach combining quantitative and qualitative methods, with a total population of 37 employees selected via a saturated sampling technique, alongside three key and supporting informants to deepen the research insights. Quantitative data were analyzed using validity and reliability tests, whereas qualitative data were analyzed through data reduction, data display, and conclusion drawing, employing an approach based on comparisons of actual versus planned performance. Research findings indicate that the implementation of SPIP has generally proceeded well, with relatively high achievement levels in the elements of the control environment, control activities, and monitoring of internal controls; however, the elements of risk assessment and information and communication still exhibit gaps regarding document utilization and network infrastructure reliability. It is concluded that the implementation of SPIP at the South Buton Regency Tourism and Creative Economy Agency has proceeded quite well, although it is not yet optimal across all elements. It is recommended that agencies conduct periodic evaluative reviews and enhance human resource training regarding SPIP, and that future researchers expand the scope of the study to include multiple local government agencies.

INTRODUCTION

One of the government's concrete efforts to realize the spirit of bureaucratic reform is to restructure the government management system through the application of the principles of transparency and accountability as the main foundation for creating good and clean governance. Good governance involves an in depth analysis of the strengths of various aspects of national administration, including political, economic, administrative and other areas. The reforms of this era have triggered significant changes in the administration of the state, including the transition from centralization to decentralization through regional autonomy, which allows regions to form, organize, and manage their own affairs in order to achieve independence. The positive impact is felt in underdeveloped regions, where they can independently drive development and contribute to improving the national economy (Kusaeri et al., 2022).

Based on Law Number 23 of 2014 concerning Regional Government, regional governments have the responsibility to manage regional finances as an integral part of the implementation of government. Minister of Home Affairs Regulation Number 77 of 2020 outlines that regional financial management encompasses the stages of planning, budget preparation, implementation, administration, reporting, accountability, and oversight. Regional governments are required to manage budgets based on the principles of effectiveness and efficiency, and to submit budget realization reports in a transparent and accountable manner to ensure orderly, compliant, effective, efficient, and open governance (Amelia & Halim, 2021). In order to realize accountable regional financial management, the government has established Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) which requires all government agencies to implement internal control to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, the reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations (Jiman et al., 2025).

The Government Internal Control System (SPIP) is a fundamental instrument in realizing good governance. SPIP consists of five main interrelated elements, namely the control environment, risk assessment, control activities, information and communication, and internal control monitoring. These five elements must be implemented in an integrated and sustainable manner to achieve control effectiveness. In accordance with Regulation of the Financial and Development Supervisory Agency (BPKP) Number 5 of 2021, the implementation of SPIP is assessed in an integrated manner, encompassing the Government Internal Control System, Risk Management, the Corruption Control Effectiveness Index (IEPK), and the Capabilities of the Government Internal Supervisory Apparatus (APIP), with maturity levels ranging from Level 0 (no policy) to Level 5 (optimum). This integrated SPIP maturity assessment is an important indicator in measuring the quality of governance and accountability of government agencies. Effective SPIP implementation is closely linked to the quality of financial management in various government agencies, one indicator of which is the Unqualified Opinion (WTP) issued by the Supreme Audit Agency (BPK) to a government agency's financial report (Paramita et al., 2021).

One of the main urgencies for implementing SPIP is to minimize corrupt practices which remain a serious threat to governance in Indonesia. Data from the Corruption Eradication Commission (KPK) shows that from 2004 to 2025, 1,709 corruption cases have been handled, of which 834 cases or 48.8% occurred in regional government agencies, with details of 624 cases at the Regency/City level and 210 cases at the Provincial level (KPK, 2025). This fact indicates that local government is an area that is very vulnerable to corrupt practices. Fraud theory explains three elements that drive someone to commit fraud, namely pressure, opportunity, and rationalization (Nasir et al., 2024). This theory then developed into Fraud Diamond, Fraud Pentagon, to Fraud Hexagon with the addition of elements of capability, arrogance and collusion. In the context of corruption prevention, SPIP functions to close the gaps of opportunity for perpetrators to commit irregularities. Effective implementation of SPIP, particularly through clear separation of functions, strict authorization controls, accurate documentation, and continuous monitoring, can significantly reduce the risk of corruption in budget management, procurement of goods and services, and management of regional assets.

The South Buton Regency Tourism and Creative Economy Office has implemented the Government Internal Control System (SPIP) since 2022. In implementing or running the Government Internal Control System (SPIP), there are still obstacles such as the limited number and competence of Government Internal Supervisory Apparatus (APIP), the low proportion of certified APIP, and the lack of supervisory facilities and infrastructure which are the main obstacles. This condition has implications for the weak effectiveness of supervision of tourism assets, promotion of the creative economy, and the holding of sectoral events, as can be seen from risk monitoring and the flow of information and communication which has not yet reached a wide audience. The inadequate condition of tourism infrastructure also weakens existing internal control gaps, so that increasing the maturity of SPIP is an urgent need to support budget management and prevent irregularities in this sector (According to the Head of Planning Sub-Division of the Tourism and Creative Economy Office of South Buton Regency).

Research conducted by Indriani & Siswanto (2023) found that the overall implementation of SPIP was good, yet weak in the control environment due to Standard Operating Procedures (SOPs) that were inconsistent and had not undergone periodic evaluation. Research Nasir et al., (2024) reveals suboptimal SPIP implementation due to misaligned strategic objectives, ineffective risk management, insufficient resources, and the suboptimal performance of risk management structures. Amelia & Halim (2021) suggest that the maturity of the control environment at the "Defined" level is reasonably conducive but requires improvement. Kusaeri et al., (2022) indicate that the control environment and risk assessment are sound, but control activities regarding the safeguarding of physical assets are weak, and information and communication have not yet reached the public extensively. Paramita et al., (2021) state that information and communication are adequate in accordance with the COSO (Committee of Sponsoring Organizations of the Treadway Commission) internal control principles, yet other elements remain weak.

This research possesses significant novelty compared to previous studies. First, this study is the first to specifically evaluate the implementation of SPIP at the Tourism and Creative Economy Agency of South Buton Regency, thereby making an empirical contribution to a sector and region that have not yet been extensively studied from the perspective of SPIP. Secondly, this study employs a mixed-methods approach utilizing a comparison of actual versus planned performance, this involves a systematic comparison between the internal control conditions actually observed in the field-based on questionnaire results, interviews, and observations-and the ideal standards mandated by Government

Regulation Number 60 of 2008 and BPKP Regulation Number 5 of 2021, thereby enabling the precise identification of gaps within each element of the SPIP. Based on the foregoing, this study aims to evaluate the implementation of the Government Internal Control System (SPIP) at the South Buton Regency Tourism and Creative Economy Agency.

METHODOLOGY

This study employs a mixed-methods approach combining quantitative and qualitative methods within a single study to obtain more comprehensive results (Prisusanti, 2022). The quantitative approach focuses on the collection and analysis of numerical data aimed at measuring and describing the implementation status of the five SPIP elements in a quantifiable and objective manner, thereby yielding data that can be generalized to the agency's overall condition, this is subsequently deepened through a qualitative approach involving interviews, observations, and documentation. The research was conducted at the South Buton Regency Tourism and Creative Economy Office. The implementation period runs from January to May 2026.

The population of this study consists of all 37 employees of the South Buton Regency Tourism and Creative Economy Agency. The sampling determination technique uses saturated sampling (census) because the population is relatively small (Subhaktiyasa, 2024), so that all members of the population were included as questionnaire respondents. To deepen the qualitative findings, this study also involved three key and supporting informants namely the Head of the Planning Sub-division, the Head of the Tourism Destination and Industry Division, and the Head of the Tourism Resource and Creative Economy Development Division-who were selected due to their comprehensive understanding of the research topic.

Data were collected through four techniques, namely a questionnaire with a likert scale to measure respondents' attitudes and perceptions towards the implementation of the five SPIP elements (Widagdo et al., 2020), interviews to explore internal control policies and procedures (Hansen, 2020), observations to verify field conditions (Fatmala et al., 2023), and documentation is carried out by collecting, recording, and calculating data related to the research (Andriani Saputri, 2023).

Quantitative data were analyzed using validity and reliability tests. Qualitative data were analyzed through data reduction, data display, and conclusion drawing and verification (Miles et al., 2024), using an approach that compares actual versus planned performance specifically, comparing actual conditions in the field with the ideal conditions mandated by Government Regulation Number 60 of 2008 and BPKP Regulation Number 5 of 2021 for each element of the SPIP. The credibility of qualitative findings is maintained through source triangulation and method triangulation.

RESULTS & DISCUSSION

Validity Test

Validity testing is a crucial stage in research used to determine whether or not a variable is valid. Validity testing aims to measure the extent to which the questionnaire accurately reflects and represents the variables being measured (Fatmala et al., 2024). An instrument is considered valid if the calculated r-value is greater than the r-table value and shows a positive Pearson Correlation value at a 5% significance level (Afrianto et al., 2024). Data analysis results indicate that all statement items across the five research variables are valid, given that the r-table value at a 5% significance level for a sample of 37 respondents is 0,325 all questionnaire items are deemed suitable for use as research instruments.

Reliability Test

Instrument reliability testing aims to determine the consistency of respondents' answers to questionnaire items, whether under identical or different measurement conditions (Fatmala et al., 2025). A research instrument can be considered sufficiently reliable if the coefficient value is 0.60, conversely, if the coefficient value is less than 0,60 it is considered unreliable. The data analysis results indicate that all variables in this study have values greater than 0,60 meaning the measurement instruments are reliable.

Control Environment

The elements of the control environment according to Government Regulation Number 60 of 2008 include eight sub-elements, namely upholding integrity and ethical values, commitment to competence, conducive leadership, establishment of an organizational structure tailored to needs, appropriate delegation of authority and responsibility, human resource development policies, an effective role for the Government Internal Supervisory Apparatus (APIP), and good working relationships with relevant government agencies. The actual conditions at the South Buton Regency

Tourism and Creative Economy Office show that the enforcement of integrity and ethical values has been instilled since the orientation of new employees through character development and technical guidance that touches on aspects of integrity, supported by personnel regulations which contain a tiered sanction mechanism, although the preferred approach is persuasive in nature, involving guidance and fostering understanding among employees. Leadership commitment to internal control is demonstrated through active involvement in monthly evaluation meetings and the signing of planning documents such as the work plan, annual work plan, and performance agreement which goes beyond mere administrative formality, as leaders also grasp the substance of the documents and question any sections deemed inappropriate. An organizational structure and a system of delegated authority have been established to align with the operational needs and functions of each division, meanwhile, the Internal Government Supervisory Apparatus (APIP) operates through a hierarchical review process extending from the Head of the Agency down to division heads ensuring that all major activities undergo a presentation and receive leadership approval prior to implementation. However, the sub-element regarding commitment to competence remains a point of concern, as the job analysis and workload analysis documents which serve as the basis for formulating competency standards have not yet undergone a comprehensive review for all positions. This is supported by the statement from the Head of the Planning Sub-division, who noted that the Head of the Agency consistently attends monthly evaluation meetings and signs every planning document, he does not merely approve them but truly understands their content, thereby confirming that leadership commitment in this area is tangibly demonstrated rather than being a mere administrative formality.

In the theory of comparing actual versus planned performance, the planned condition-as stipulated by Government Regulation Number 60 of 2008 requires the full fulfillment of all eight sub-elements of the control environment, this includes fostering employee competence based on job analysis and workload analysis documents that are periodically reviewed to align with evolving organizational needs. The comparison between actual and planned performance indicates that the sub-elements of integrity enforcement, leadership commitment, organizational structure, delegation of authority, and the role of the APIP have approached ideal conditions, however, a gap persists in the sub-element of commitment to competence, as the job analysis and workload analysis documents have not undergone a comprehensive review, leaving competence standards for certain positions outdated. Thus, of the eight control environment sub-elements stipulated by regulation, seven have been met to a degree approaching the ideal condition, while one sub-element still requires improvement. These findings align with Kusaeri et al., (2022), who state that fulfilling all sub-elements of the control environment is a crucial prerequisite for creating a work environment conducive to the implementation of internal controls, consequently, strengthening competency development remains necessary to align with the ideal conditions established in prior research.

Risk Assessment

The risk assessment elements according to Government Regulation Number 60 of 2008 include two sub-elements, namely risk identification and risk analysis. Current conditions indicate that risk identification has been carried out systematically and integrated with the annual planning cycle specifically alongside the preparation of the work plan and budget and the work plan involving the mapping of potential obstacles ranging from budget constraints and procurement delays to external factors such as weather conditions that can impact tourism activities. Risk analysis is subsequently documented in a risk register compiled annually, with active involvement from leadership, they contribute by proposing risks that require attention drawing on field experience to inform the development of mitigation plans. Although the sub-elements of risk identification and analysis have been formally carried out, the use of the risk register as an active reference for decision making regarding field operations has not been optimal, furthermore, and the frequency of updates still follows the annual cycle, although ideally it should be done more regularly, for example, every semester, to remain relevant to current conditions. This is supported by the statement from the Head of the Tourism Destination and Industry Division, who emphasized that the risk register should not merely be a document kept on file but should genuinely serve as a reference for decision making, this highlights that the gap in this area lies in the dimension of utilization rather than in the document's preparation.

In the theory of evaluating actual versus planned performance, the planned condition as stipulated by Government Regulation Number 60 of 2008 requires that the risk register resulting from risk identification and analysis not be prepared merely as an annual administrative document, but is also actively utilized and periodically updated as a basis for operational decision making. The results of the comparison of actual versus planned performance show that the risk identification sub-elements have

been fulfilled according to ideal conditions, while the gap occurs in the sub-elements of risk analysis, especially in the dimensions of utilization and updating, consequently, achievement regarding this element has only reached the document compliance stage and has not yet reached the stage of strategic utilization. This finding is in line with Nasir et al., (2024) who highlighted that risk management in local government agencies is generally not fully effective, including aspects of alignment of strategic objectives and risk management structures. Consequently, the issue of risk register utilization appears to be a pattern also observed in other local government agencies, representing a key area of focus for strengthening future risk assessments.

Control Activities

The elements of control activities according to Government Regulation Number 60 of 2008 include eleven sub-elements, namely reviews of agency performance, human resource development, controls over information system management, physical controls over assets, the establishment and review of performance indicators, segregation of duties, authorization of transactions and significant events, accurate and timely recording, restricted access to resources and records, accountability for resources and records, and proper documentation of the internal control system. Actual conditions in the field show that the separation of functions and transaction authorization is applied consistently in accordance with the principle of prudence, where the budget preparer is separated from the party making the disbursement, the proposer of the activity is separated from those who assess its feasibility, and every financial transaction must be approved by the Head of the Agency or an authorized official. Human resource development is carried out in a programmed manner and is based on the real needs of employees through the results of the Training Needs Analysis (TNA), encompasses technical training, leadership training, and character development. Physical control of assets, as well as reviews of performance and achievement indicators, are conducted routinely through monthly reports signed directly by the division heads and through quarterly reviews of the Key Performance Indicator (KPI) achievements for each division. As for the sub-elements of limiting access to resources, accountability for recording, and formal documentation regarding the internal control system has not yet been consistently recorded across all areas. This is supported by the statement of the head of the tourism destination and industry sector who said that employee training is always designed based on real needs in the field, not just following an annual routine program. Consequently, the human resource development is considered to have been well targeted, although some of the supporting documentation still needs to be organized.

In the theory of actual versus planned performance comparisons, the planned condition requires that all eleven sub-elements of control activities as stipulated in Government Regulation Number 60 of 2008 be formally and consistently documented across every functional area. The results of the comparison of actual versus planned performance show high conformity in the sub-elements of transaction authorization, separation of functions, human resource development, physical control over assets, as well as review of performance and performance indicators, however, gaps persist regarding the sub-elements of access restrictions, accountability for record-keeping, and the documentation of internal control systems, which have not yet been formally and consistently recorded. Thus, of the eleven sub-elements stipulated by the regulations, eight have been met to a level approaching the ideal, while three still require strengthened documentation. This finding is in line with Kusaeri et al., (2022) who found that even though digital control was running, the aspect of physical control over assets and documentation is still a weak point in local government agencies. Thus, the similarity in the pattern of gaps regarding documentation reinforces the indication that this issue is relatively common in the implementation of SPIP across various local government agencies.

Information and Communication

According to Government Regulation Number 60 of 2008, the information and communication element comprises two sub-elements the provision and utilization of various forms and means of communication, and the continuous management, development, and updating of information systems. The actual conditions show that the agency has provided formal communication facilities through meetings and official letters as well as informal ones through chat groups, and the leadership is considered open to being approached directly if there are problems, so that the sub-element of providing communication facilities has been quite effective. In the sub-element of information system management, the agency utilizes e-planning, SIPKD, and Simpeg, each of which is managed by a special officer to support the implementation of daily tasks, meanwhile, digital based information systems such as social media and official agency websites are utilized to support tourism promotion and analyze tourist visitation trends based on online reporting data. Nevertheless, the management of the information

system still faces challenges regarding unstable internet connectivity, as well as the need to enhance user capacity through periodic training to ensure that the data entered is accurate and timely. This is supported by the statement of the head of the planning subsection who said that the system was quite helpful, although technical issues occasionally arise, the primary obstacle is an unstable internet connection, reinforcing the view that the challenges in this area are technical and infrastructural in nature rather than institutional.

In the theory of actual versus planned performance comparisons, the planned condition requires that communication tools and information systems be consistently reliable so that the data produced is accurate and timely for supporting decision-making. The results of the comparison of actual versus planned performance show that the sub-elements of provision and utilization of communication facilities are in accordance with ideal conditions, while gaps were identified in the sub-elements of information system management and updates, specifically regarding the dimensions of network infrastructure reliability and user capacity, rather than the availability of the facilities themselves. Thus, the implementation of SPIP regarding the availability of communication facilities and mechanisms is adequate, however, the reliability of the technology infrastructure supporting information system management remains a factor hindering the achievement of the planned ideal state. This finding is in line with Kusaeri et al., (2022) who also found that information and communication elements are often hampered by aspects of the reach and reliability of the system used, however, this differs from Paramita et al., (2021) who assessed the information and communication component within their research subjects as sufficiently adequate, consequently, the level of alignment regarding this element appeared to vary across institutions, depending on their infrastructure readiness.

Internal Control Monitoring

The internal control monitoring element, pursuant to Government Regulation Number 60 of 2008, is implemented through three mechanisms: ongoing monitoring, separate evaluations, and follow-up on audit recommendations. Actual conditions show that continuous monitoring is carried out through monthly reports for each sector, quarterly evaluation meetings, and leadership monitoring supported by an e-planning application dashboard, enabling immediate detection of deviations in budget realization and activity progress, as well as prompt follow-up with the relevant divisions. This ongoing monitoring is reinforced by weekly monitoring carried out independently at the field level with section heads to detect obstacles early, as well as a standard checklist completed after every activity in the human resources development sector to monitor trainee attendance, the punctuality of the proceedings, and the resulting outcomes. Separate evaluations were carried out through Inspectorate audits and reviews by the Financial and Development Supervisory Agency (BPKP), meanwhile, follow-up actions regarding findings are systematically documented in a follow-up action plan log managed by the planning unit, this log records each finding, the auditor's recommendations, agreed upon follow-up steps, the party responsible, target timeframes, and the current status of resolution. This is supported by the statement of the head of the tourism resource development and creative economy sector who said that every recommendation resulting from the audit is always followed up according to the agreed time target, ensuring that no findings are left unresolved, thereby confirming that the internal control monitoring component has been operating consistently.

In the theory of evaluating actual versus planned performance, the planned condition as stipulated by BPKP Regulation Number 5 of 2021 requires the integrated and consistent implementation of three mechanisms continuous monitoring, separate evaluations, and follow-up on audit recommendations. The results of the comparison of actual versus planned performance show that the three mechanisms have been implemented in accordance with the regulatory mandate, so that of the five SPIP elements analyzed, this element has the smallest gap or the highest level of conformity between actual conditions and planned conditions, because the mechanism is procedural and has become an administrative routine for the agency. These findings align with Indriani & Siswanto, (2023) who found that the overall implementation of SPIP within the studied work units met all the indicators stipulated in BPKP Regulation Number 5 of 2021, thus this consistency indicates that the internal control monitoring element is relatively easier to achieve optimally compared to other SPIP elements, as its mechanisms are procedural in nature and have become an administrative routine for government agencies.

CONCLUSION

The implementation of the Government Internal Control System (SPIP) at the South Buton Regency Tourism and Creative Economy Office has generally proceeded well. The research instruments

were determined to be valid and reliable, thereby supporting the qualitative analysis that constitutes the primary focus of the research. The elements of the control environment, control activities, and internal control monitoring show relatively high achievements, meanwhile, the risk assessment and information and communication components still exhibit gaps regarding the utilization of risk registers and the reliability of network infrastructure. Thus, the implementation of SPIP in the agency has been running quite well, although not optimally in all elements. Consequently, the aspects of document utilization and the reliability of supporting infrastructure need to be prioritized for future improvement. The limitations of this research lie in its scope, which only includes one local government agency and data collection in one time period, so the results cannot be directly generalized to other institutions.

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