AN EXAMINATION OF THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM AT DEPARTMENT X IN WEST JAVA PROVINCE

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Abstract

Enhancing governance and reinforcing public accountability are pivotal objectives in Indonesia's ongoing bureaucratic reform, particularly through the application of the Government Internal Control System (SPIP). Despite being regulated at the national level, the operational effectiveness of SPIP within local institutions still encounters various challenges. This research investigates how SPIP is implemented within a Local Government Agency (OPD) in West Java Province, utilizing the five core components stipulated in Government Regulation No. 60 of 2008 and the maturity level indicators set by the Financial and Development Supervisory Agency (BPKP). The evaluation covers three components: objective setting, structure and processes (which include elements such as control environment, risk identification, control activities, information and communication flow, and monitoring processes), and the achievement of SPIP objectives. The analysis also incorporates the Risk Management Index (MRI) and the Corruption Control Effectiveness Index (IEPK). The results indicate that both SPIP and MRI are positioned at maturity level 3 (Defined), whereas IEPK stands at level 4 (Transformed), suggesting that while frameworks are established, they lack comprehensive integration and systematic documentation. These insights underline the urgency of reinforcing internal monitoring, integrating risk control across units, and leveraging digital tools for oversight. The study offers strategic insights for enhancing public sector internal control systems using adaptive and evidence-based practices.

Keywords: Internal Control System, Effectiveness Review, Local Government Agencies

INTRODUCTION

Strengthening accountability and transparency in regional financial management is one of the fundamental pillars of bureaucratic reform in Indonesia. The Government, through Government Regulation Number 60 of 2008, has established the Government Internal Control System (SPIP). SPIP is a mandatory and essential mechanism for every governmental entity, both at the central and regional levels, designed to ensure that all stages from planning, implementation, to reporting are carried out in accordance with the principles of transparent and accountable governance. SPIP is structured based on five core components: control environment, risk identification and analysis, control activities, information and communication systems, and monitoring activities. These five components function in an integrated manner as oversight instruments to achieve efficient, effective, and accountable organizational operations (Siregar et al, 2025; Suleiman et al, 2025).

Although SPIP has been integrated into national regulations, its implementation in regional governments still shows varying levels of quality and faces significant challenges. The 2023 report by the Financial and Development Supervisory Agency (BPKP) noted that most regional government entities had only reached the "defined" level in the SPIP maturity assessment. This indicates that while the control system has been designed and partially implemented, its application has not yet been fully integrated into business processes and is not carried out consistently. As a result, issues such as internal audit findings, administrative irregularities, inadequate verification of work results, and weak synergy between planning, budgeting, and reporting remain common.

Several previous studies have examined factors influencing SPIP effectiveness. Maulina et al. (2021) highlighted the importance of officials' understanding of control principles and the role of each SPIP component. Sabrina et al. (2024) found that leadership commitment and a culture of oversight are key to successful implementation. Grahita et al. (2024) identified limited human resource capacity and the lack of technology adoption as obstacles to strengthening internal control. Studies by Anisa et al. (2023), Susanti et al. (2024), and Sudarmanto & Utami (2021) emphasized that the internal audit function should not focus solely on verification but also act as an evaluative instrument supporting risk management and decision-making. Indrayani & Widiastuti (2020) stressed that SPIP success is highly influenced by organizational culture and institutional integrity, while Raihana et al. (2024) underscored the importance of enhancing internal audit capacity as a catalyst for strategic control. Santi & Wafa (2024) found that comprehensive SPIP implementation can significantly improve public accountability, particularly at the village government level. Similarly, Hartikayanti et al. (2018) demonstrated that information technology support and user-based financial management systems can improve oversight efficiency and accelerate the control cycle. However, most of these studies remain descriptive in nature and have not deeply examined the causal relationship between internal audit quality and the achievement of SPIP's five components. Furthermore, there is still a lack of research specifically addressing how internal audit influences SPIP maturity in district and municipal governments, which have different bureaucratic structures and fiscal challenges compared to the central government.

In practice, one Regional Apparatus Organization (OPD) within the West Java Provincial Government, despite having maintained an Unqualified Opinion (WTP) from the Audit Board of Indonesia (BPK) for five consecutive years, still recorded a high proportion of Internal Control System (SPI) findings in its audit reports. Between 2020 and 2024, SPI

findings accounted for 53% of all audit findings, indicating that the internal control mechanisms have not functioned optimally. Recurring issues such as weaknesses in planning, inaccuracies in verifying work results, and suboptimal oversight functions suggest that SPIP implementation has not substantively supported organizational performance. In this context, the internal audit function tends to focus more on administrative compliance rather than the development of risk-based strategic controls (Mulyandini, 2020).

Based on these issues, this study aims to examine the effectiveness of internal control implementation in one OPD within the West Java Provincial Government. The evaluation focuses on the application of SPIP in accordance with Government Regulation Number 60 of 2008 and the maturity level assessment parameters set by BPKP. In addition, this study considers the contribution of internal audit, the Risk Management Index (MRI), and the Corruption Control Effectiveness Index (IEPK) as key elements in assessing system performance. The main objective of this study is to obtain empirical insights into SPIP implementation and to assess the extent to which this system supports financial planning and reporting processes, safeguards organizational assets, and ensures compliance with applicable laws and regulations.

The results of this study are expected to provide practical contributions for regional government institutions in improving internal control systems, strengthening the strategic role of internal audits, and enhancing the integration of risk management into all organizational processes. Academically, this study is expected to enrich the body of knowledge on internal control in the Indonesian public sector and serve as a reference for governance reform that is data-driven, integrity-based, and adaptive.

REVIEW OF LITERATURE

Internal Control System (SPI)

The Internal Control System (SPI) in government institutions plays an important role in ensuring transparent and accountable financial management. According to Government Regulation No. 60 of 2008, SPI aims to provide reasonable assurance regarding the achievement of organizational objectives, the effectiveness of activities carried out, the reliability of financial reporting, and the safeguarding of state assets. SPI consists of several interrelated elements, including the control environment, risk assessment, control activities, information and communication, and monitoring, all of which must be comprehensively implemented to support the achievement of these objectives (Government of Indonesia, 2008). Mulyadi (2023) states that a system is a set of interdependent elements working together to achieve specific objectives. Therefore, the effectiveness of SPI implementation must be evaluated based on these elements to ensure that each component operates as intended.

Within the Internal Control System (SPI), a conducive control environment is crucial for fostering positive behavior among employees and supporting the effective implementation of SPI. Mulyadi (2023) explains that organizations with a sound control environment are able to create transparent and accountable management. Furthermore, risk assessments conducted by institutional leaders allow for the early identification of risks that could hinder the achievement of organizational goals. Continuous evaluation and monitoring also constitute essential aspects to ensure that the internal control system remains functional over time.

Agency Theory

Agency Theory, first introduced by Jensen & Meckling (1976), forms the basis for understanding the relationship between the principal (owner) and the agent (manager). In the context of government organizations, the primary principle of agency theory is to reduce conflicts of interest between the principal and the agent and to ensure that the agent acts in accordance with the principal's objectives. Eisenhardt (1989) adds that the main problem in agency relationships is information asymmetry, which often leads agents to act contrary to the interests of the principal. In this regard, the implementation of SPI becomes essential for reducing such conflicts and ensuring that organizational management objectives are achieved effectively.

SPIP Maturity

The maturity of the Government Internal Control System (SPIP) is a measure of the level of development in SPIP implementation, reflecting the extent to which the system has been applied effectively, integrated, and sustainably within the management processes of government organizations. The assessment of SPIP maturity is regulated in the Financial and Development Supervisory Agency (BPKP) Regulation No. 5 of 2021, which classifies maturity levels into five stages, ranging from the initial stage to the optimum stage. Maturity evaluation takes into account three main components, namely the establishment of clear and measurable objectives, the structure and processes encompassing the implementation of the five SPIP elements, and the achievement of predetermined objectives. A high maturity level indicates that SPIP is not only documented but also integrated into business processes, supports risk-based decision-making, and promotes increased public accountability.

However, most regional governments in Indonesia are still at the defined level, which means that the control system has been established but has not yet been fully integrated and consistently implemented. This condition reflects the need for strengthening efforts in terms of human resources, information technology support, and a proactive internal audit function. Previous studies, such as those conducted by Susanti et al. (2024) and BPKP (2023), affirm that improving SPIP maturity requires planned management strategies, leadership commitment, and an organizational culture that supports effective internal control. (Hartikayanti et al., 2018) also emphasize the importance of integrating SPIP with organizational risk management to ensure the sustainability of its implementation (Rahayu & Hartikayanti, 2023).

Risk Management in Internal Control

Risk management is the process of identifying, analyzing, and managing risks that may affect the achievement of organizational objectives. Based on ISO 31000:2018, risk management is carried out systematically with the aim of directing and controlling the organization in addressing emerging risks. In the context of SPI, risk management is vital for identifying potential risks that could disrupt the effectiveness of financial management and sound decision-making. Additionally, risk management includes mitigation strategies that can be applied to reduce the impact of identified risks. According to Hopkin (2017), risk management must be integrated into all organizational processes in order to provide strategic added value, ensure that all risks are well-managed, and minimize the likelihood of irregularities in management.

The risk management process consists of several important stages to be followed to ensure that risks are managed effectively. The first stage is risk identification, which aims to recognize all potential risks that may affect the achievement of organizational objectives.

Techniques used for risk identification may include SWOT analysis, interviews, and the collection of historical data. Once risks are identified, the next stage is risk analysis, which aims to assess the impact and likelihood of those risks, enabling the determination of appropriate mitigation strategies. These steps must be conducted periodically to ensure that the internal control system functions as intended and is capable of addressing emerging risks (ISO 31000, 2018)

Corruption Control Effectiveness Index (IEPK)

The Corruption Control Effectiveness Index (IEPK) is an evaluation instrument used to measure the ability of a government institution to effectively prevent, detect, and address corruption risks. IEPK was developed by BPKP as part of the evaluation of governance integrity and serves as an important indicator for assessing the success of integrated SPIP implementation. The IEPK assessment covers the organization's ability to build anti-corruption capabilities, the existence and effectiveness of implemented prevention strategies, as well as mechanisms for handling corruption incidents that include detection, investigation, and follow-up actions.

IEPK assessment results are presented on a scale from one to five, where the lowest level indicates that corruption control is not yet structured, while the highest level signifies an optimum, integrated, and sustainable system. A high IEPK score typically reflects the organization's success in fostering an anti-corruption culture, integrating corruption risk management across all work units, and utilizing information technology to strengthen reporting mechanisms. Studies by Anisa et al. (2023) and Raihana et al. (2024) demonstrate that a high IEPK score correlates positively with accountability and public trust in regional governments. Meanwhile, Grahita et al. (2024) emphasize that achieving optimal IEPK performance requires leadership commitment, intensive training for employees, and cross-unit synergy in efforts to prevent and address corruption.

RESEARCH METHOD

This research adopts a qualitative approach with a descriptive design, aiming to gain a comprehensive understanding of the effectiveness of the Internal Control System (SPI) at Department X in West Java Province. This approach was chosen because it allows the researcher to explore the phenomenon contextually, deeply, and comprehensively, emphasizing the meaning and processes of the dynamic implementation of the monitoring system (Sugiyono, 2022). The research was conducted from February to June 2025, and the research locations included six institutions: Department X as the main institution, four Regional Technical Implementation Units (UPTD), and one internal monitoring agency in West Java Province. The data used in this study are qualitative, consisting of verbal descriptions, interview results, observations, and supporting documentation. The data sources in this study include primary data, obtained directly through interviews with informants, and secondary data (policy documents, maturity control reports, and evaluation reports). Informants were selected using purposive sampling, a technique where participants are intentionally chosen based on certain criteria and their involvement in the implementation of SPI, the Risk Management Index (MRI), and the Corruption Control Effectiveness Index (IEPK). A total of six informants were selected, each representing one of the six institutions under study.

Data collection was carried out using three main techniques: open interviews, direct observation, and documentation. The interview guide was developed based on indicators

outlined in Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP), which includes: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring. Additionally, the assessment of effectiveness was based on indicators set forth in Financial and Development Supervisory Agency (BPKP) Regulation No. 5 of 2021, which provides a detailed framework for the maturity of the implementation of the Government Internal Control System (SPIP), including the Risk Management Index (MRI) and the Corruption Control Effectiveness Index (IEPK) as instruments for evaluating and measuring the effectiveness of governance. Each of these indicators is presented in Table 1 below:

Table 1.
Components and Indicators of the Research

Focus	Concept	Sub-focus
Internal Control System	An integrated process continuously run to ensure organizational goals are achieved	1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication 5. Monitoring
SPIP Effectiveness	Level of SPIP achievement toward organizational goals	1. Internal oversight 2. SPIP implementation guidance
SPIP Maturity	The maturity level of SPIP implementation	1. Goals 2. Structure and processes 3. Achievement of goals
MRI	Index of risk management implementation quality	1. Planning 2. Capability 3. Results
IEPK	Corruption risk prevention and handling effectiveness index	1. Capability 2. Prevention strategy 3. Handling corruption events

Source: Processed from PP No. 60 of 2008 and BPKP Regulation No. 5 of 2021

Data analysis was performed using the Miles and Huberman model (Sugiyono, 2022), following three main stages: (1) data reduction, which involves filtering and simplifying data from interviews and observations; (2) presenting the collected data in two forms, namely descriptive narratives and thematic tables that reflect the relationships between indicators; and (3) drawing conclusions, both descriptively and through simple quantification. Data from interviews and observations were tabulated and compared with relevant theories and regulations. A scoring system was applied based on the alignment between observational and interview data with the indicators derived from the theoretical framework used in the study. A score of 1 was assigned when there was alignment between empirical data and the theoretical indicators, while a score of 0 was given when no alignment was found. The effectiveness level was calculated using the formula: (number of matching answers / number

of expected answers) × 100%. The final assessment was categorized as: >75% = Good, 60–75% = Satisfactory, <60% = Poor (Putri et al., 2023). Furthermore, to ensure the validity of the data obtained, validation was carried out through triangulation methods, including source triangulation, technique triangulation, member checking, audit trail, and peer discussions. The validity of the data was also strengthened through tests of credibility, transferability, dependability, and confirmability (Sugiyono, 2022) to ensure that the collected and presented data underwent a rigorous and objective verification process.

RESULTS AND DISCUSSION

The purpose of this study is to examine the effectiveness of implementing the Government Internal Control System (SPIP) within one of the Regional Government Organizations (OPD) in West Java Province. The SPIP framework used as a reference in this research is based on the provisions stipulated in Government Regulation No. 60 of 2008, further reinforced by the Financial and Development Supervisory Agency (BPKP) Regulation No. 5 of 2021 concerning the maturity assessment of integrated SPIP implementation. The evaluation was conducted by measuring the maturity level of SPIP implementation, which includes its five core components, the Risk Management Index (MRI), and the Corruption Control Effectiveness Index (IEPK).

Based on interviews, field observations, and document reviews within the OPD under study, it was found that SPIP had been implemented gradually and had begun to demonstrate a structured framework. Both the organization's self-assessment and the quality assurance process conducted by the Inspectorate placed the implementation of SPIP at the "managed and measurable" level, with a high score, reflecting internal confidence that the system was functioning effectively. However, the final evaluation conducted by BPKP indicated a lower score, placing the implementation in the "defined" category. This discrepancy highlights a difference in perspective between the internal perception of the implementing entity and the objective assessment of the external evaluator.

Accordingly, this study adopts BPKP's evaluation results as the primary basis for analyzing SPIP effectiveness, as these assessments not only consider the completeness of documentation but also test the extent to which the system is genuinely applied in practice. The detailed final scores for each SPIP component are as follows.

Table 2.
Final Value Details of SPIP Maturity

Component	Self-Assesment	Quality Assurance
Goal Setting	2,000	2,000
Structure and Process	1,208	1,180
Goal Achievement	1,470	1,470

SPIP Implementation Maturity Score	4,678	4,650

Source: Processed (2025).

Based on the information obtained through in-depth interviews with key informants from the regional government organization (OPD) under study, supported by document review and direct field observations, it can be concluded that the implementation of the Government Internal Control System (SPIP) has been carried out gradually and has begun to form a systematic structure. Several elements, such as policy formulation and the development of standard operating procedures, have been implemented and well-documented. However, in practice, there are still several challenges, particularly in the areas of risk assessment and monitoring activities, which most respondents considered to be suboptimal. This indicates that although the system has been formally established, its integration into daily work processes still faces obstacles. The self-assessment conducted by the OPD shows that the SPIP maturity level has reached the "Managed and Measurable" category, with an overall index score of 4.678. This result is also supported by quality assurance (QA) carried out by the Inspectorate, which provided a final score of 4.650, placing SPIP in the same category. Both scores reflect the internal perception that the control system has been implemented consistently and has begun to influence decision-making processes.

However, when compared to the results of the independent evaluation by BPKP, a significant difference emerges. BPKP's evaluation recorded the SPIP effectiveness level in the "Defined" category, with a final score of 3.000. This score indicates that although the SPIP framework has been designed and partially implemented, its application has not been fully integrated with the management system and has yet to demonstrate consistency in achieving its objectives comprehensively. This difference in scores highlights a gap between the organization's internal perception and the objective assessment of the external body, which is based not only on documentation and reports but also on field sampling and verification of actual implementation. Therefore, the results of interviews and internal assessments can serve as reflective material for the efforts undertaken by the organization. Nevertheless, to present a more complete and objective picture, this study's analysis will remain focused on the final evaluation results from BPKP. These results are considered the most representative in assessing the actual effectiveness of internal control and serve as a strong foundation for formulating future improvement recommendations.

Table 3.
Final Value Details of MRI

Component of MRI	Self-Assesment	Quality Assurance
Planning	2,000	2,000
Capability	1,278	1,238
Result	1,359	1,233

Total	4,638	4,470

Source: Processed (2025).

Based on the data presented in Table 3, the Risk Management Index (MRI) score from the self-assessment reached a total of 4.638, while the quality assurance results from the Inspectorate were slightly lower, at 4.470. Both scores indicate that, from the perspective of the organization's internal view and first-level oversight, risk management implementation has been carried out well, with the planning component achieving the maximum score (2.000) and considered to have been fully implemented. However, when looking at the breakdown by component, it is evident that the scores for capability and results fall below the maximum possible values based on their respective weightings. For example, although the planning component has the largest weighting at 40% and scored close to its maximum potential, the scores for capability (30%) and results (30%) reveal that their contribution to the total score remains suboptimal. This reflects that, while risk planning has been well-executed, the implementation and capacity-building of personnel, as well as the tangible outcomes of risk management, still require improvement to align with the established framework. These findings indicate that although the direction and plans for risk management are clearly defined, the human resource capacity and concrete outputs of the system's application have not developed proportionally.

This perception is reinforced by the Inspectorate's assessment, which shows a similar scoring pattern, albeit with a slight decrease in the capability and results components. Nevertheless, when compared with the final evaluation results from BPKP, a significant difference emerges. BPKP assessed the total MRI score at only 3.000, placing it in the "Defined" category. This suggests that while planning documents are available and strategies have been designed, field implementation has yet to demonstrate maturity or sustainability. Risk management practices have not been fully integrated into the organization's work processes and have not consistently produced measurable outcomes.

The gap between internal and external assessments indicates a disparity between the perceptions of implementers within the organization and the actual conditions on the ground. This may be due to uneven technical understanding, a reporting approach that focuses more on document completeness than on implementation effectiveness, or limited integration of risk management into decision-making processes. Therefore, for the purpose of this discussion, BPKP's evaluation results are used as the primary basis for further analysis, as they better reflect the extent to which the risk management system is truly implemented comprehensively and impacts organizational governance.

Table 4.
Final Value Details of IEPK

Component of IEPK	Self-Assesment	Quality Assurance
Corruption Risk Management Capability	2,064	2,064
Prevention Strategy	1,584	1,584

Handling of Corruption Incidents	0,480	0,480
Total	4,128	4,128

Source: Processed (2025).

Table 4 shows that the Corruption Control Effectiveness Index (IEPK) achieved a total score of 4.128 based on the results of the self-assessment, with the same score also assigned by the Inspectorate through quality assurance. This score places the IEPK in the "Transformed" category, indicating that the organization has entered a transformative phase in building its corruption prevention and control system. The pillar of corruption risk management capability, which carries the greatest weight, contributed the largest portion to the total score 2.064. This reflects that the fundamental structures and resources to support corruption control have begun to take shape. The prevention strategy pillar contributed a score of 1.584 in line with its weighting, showing that the organization has developed internal policies such as anti-corruption education, whistleblowing systems, and other internal regulations. Meanwhile, the handling of corruption incidents pillar, despite having a smaller weight, provided the smallest contribution at 0.480, indicating that responses to corruption cases still need improvement both in terms of follow-up mechanisms and post-incident organizational recovery.

In line with this, the final evaluation by BPKP recorded a total IEPK score of 4.000, which remains in the "Transformed" category. This similarity in scoring is significant because, unlike the results for SPIP and MRI, which showed a decrease from internal assessments, the IEPK exhibited no notable difference between internal perceptions and external evaluations. This suggests that corruption control efforts within the organization are considered relatively consistent from both the internal implementers' and external evaluators' perspectives. However, when examining each pillar and its associated weight, it becomes clear that the largest contribution to the final score comes from heavily weighted components such as capability and prevention strategy. Conversely, although the handling of corruption incidents has a smaller weight, its score still indicates that there is room for improvement in terms of case response. Therefore, while the consistency between internal and external scores is positive, attention should still be given to the proportional distribution of improvements across components to ensure that corrective actions are appropriately targeted.

In conclusion, although the IEPK is positioned in the "Transformed" category, reflecting a transformative stage in corruption control efforts, the findings underscore that the system's effectiveness still needs to be strengthened proportionally across all components according to their respective weights. For this reason, the BPKP's assessment is used as the primary reference in this analysis, as it evaluates not only administrative completeness but also the extent to which actual field implementation has been carried out. The consistency between total scores from internal and external assessments indicates relatively aligned perceptions, but targeted enhancements are still required in areas with limited contributions to the overall score to ensure that corruption control measures are implemented comprehensively and have an impact across all organizational units.

Discussion

The findings of this study indicate that the implementation of the Government Internal Control System (SPIP) in one of the Regional Apparatus Organizations (OPD) in West Java Province has reached the "Defined" level. This signifies that the internal control system has been designed, documented, and is beginning to be implemented consistently. At this stage, the OPD has established control procedures, conducted risk identification, and prepared supporting documents such as Standard Operating Procedures (SOPs) and risk maps. Although the basic structure has been established, the implementation of SPIP remains largely focused on administrative compliance and has not yet been fully integrated into strategic decision-making and comprehensive operational management. Therefore, further measures are required to strengthen the implementation so that the system can deliver tangible impacts on efficiency, accountability, and the achievement of organizational objectives.

The final evaluation by the Financial and Development Supervisory Agency (BPKP) on the implementation of SPIP in the organizational unit under review yielded a score of 3.000, placing it in the "Defined" category. This score represents the culmination of a series of assessment stages, beginning with an internal evaluation by the institution, followed by quality assurance from the Regional Inspectorate, and finalized through a comprehensive evaluation by BPKP as the national authority for SPIP. This result indicates that while the internal control system has been formally established, its implementation remains in the stage of strengthening and refinement.

BPKP's SPIP assessment covers three main components: objective setting, structure and process, and achievement of objectives. In terms of objective setting, the evaluation results indicate that the institution has established systematically formulated policy directions and targets. Planning documents such as strategic plans, performance indicators, and key targets have been developed as the foundation for program implementation. The existence of these documents reflects that the planning process is functioning well, although further integration with the overall internal control system is still needed to support the effective achievement of organizational goals.

In the component of structure and process, the evaluation shows that the five core elements of SPIP control environment, risk assessment, control activities, information and communication systems, and internal control monitoring have begun to be implemented within the organization. However, their application is not yet evenly distributed across all work units, and some aspects remain partially implemented. For instance, risk monitoring and control activities have not yet become consistent practices integrated into daily operations. This finding suggests that, while the control system has been designed and formalized through documentation and organizational structures, its application has not been fully internalized into the work culture and collective behavior of personnel in the field.

Regarding the achievement of objectives, the evaluation reveals that the organization has begun to demonstrate results aligned with the goals of SPIP implementation, particularly in operational efficiency, the quality of financial reporting, and compliance with applicable regulations. Although the internal control system is not yet fully mature, its presence has already contributed positively to organizational performance. This indicates that SPIP implementation is not merely procedural but has begun to produce tangible impacts on the achievement of institutional outputs and outcomes. These findings reinforce the strategic role

of SPIP as a management tool that can help drive the achievement of organizational objectives in a more accountable and measurable manner.

These findings are consistent with previous studies discussed in the literature review. Research by Rahmany & Fatimah (2020) emphasizes that the effectiveness of internal control systems has a significant impact on the quality of financial reporting. Effective controls can prevent errors and fraud while strengthening accountability in budget management. This is also reflected in the achievement scores of the institution under study, which show a positive trend. Similarly, Ibrahim et al. (2018) support these findings, stating that SPIP plays an important role in creating a more orderly and structured work environment, particularly in public service institutions. However, they also note that achieving maximum effectiveness requires active leadership in reinforcing commitments to integrity and a culture of oversight. This condition was also evident in the research object, where success was largely supported by structural backing from leadership, rather than being solely the automatic result of formal procedures.

Furthermore, Maghfirah (2019) argue that SPIP's effectiveness is determined not only by the existence of systems and procedures but also by the extent to which these systems are understood and internalized by all organizational elements. When SPIP functions merely as an administrative requirement without substantial execution, its role in preventing irregularities and promoting efficiency will be significantly limited. Therefore, capacity building for human resources and technical assistance are essential to ensure SPIP implementation is genuinely effective and sustainable. Based on the results and discussion, it can be concluded that the institution studied has built a solid foundation for internal control in terms of documentation and structure. However, to reach higher levels of effectiveness, such as "Managed and Measurable" or even "Optimized," further steps are needed. These include strengthening daily oversight practices, conducting regular SPIP training for all staff, and integrating control elements into decision-making processes and performance evaluations.

In other words, the "Defined" level should not be seen as the endpoint of internal control efforts but rather as the starting point toward maturing the internal oversight system into a more strategic, measurable mechanism with a direct impact on the quality of governance. The institution's Risk Management Index (MRI) recorded a final score of 3.000, also within the "Defined" category. This indicates that the institution has a relatively well-structured and documented risk management plan. However, its execution has not yet been fully integrated into organizational activities, particularly in decision-making related to planning and budgeting. This reflects ongoing challenges in building implementation capacity at the operational level. As Indrayani and Widiastuti (2020) note, the success of an internal control system depends heavily on organizational culture and institutional integrity, which must be strengthened through leadership role modeling and collective commitment from all work units. In practice, while the OPD under study has developed a risk map, it has not yet been consistently used as a reference in setting program priorities and budget allocations. This shows that a gap remains between risk planning and actual implementation.

To bridge this gap, routine technical training, enhanced cross-department coordination, and the digitalization of risk monitoring systems as suggested by Zaputra & Mulyandini (2023) are necessary to strengthen oversight and early detection of potential risks in the government environment. The study also found that the institution's Corruption Control Effectiveness Index (IEPK) achieved a final score of 4.000, placing it in the

"Transformed" category. This means that preventive and corrective measures against corruption have been implemented strategically and comprehensively. This is evidenced by the existence of a whistleblowing system, active internal audits, and procedures for responding to suspected violations, which are beginning to function systematically. These findings are in line with Putra et al. (2024), who found that strengthening anti-corruption systems through the integration of information technology and risk-based approaches can reduce opportunities for misconduct. In the context of government institutions, such strategies also enhance oversight mechanisms and transparency, particularly in public service sectors.

Moreover, Indrayani & Widiastuti (2020) emphasize that the success of internal control in combating corruption depends on organizational culture and leadership commitment to integrity values. This is important to ensure that corruption control does not remain merely at an administrative level but becomes an integral part of sustainable institutional governance. Nevertheless, challenges remain, particularly in ensuring the uniform application of preventive strategies across all work units. Several technical implementation units (UPTDs) still show limitations in consistently applying these policies. Therefore, periodic anti-corruption training, alignment of IEPK indicators with the internal performance evaluation system, and the use of digital technologies to monitor control effectiveness as suggested by Zaputra and Mulyandini (2023) are essential steps for strengthening anti-corruption measures within government institutions.

CONCLUSION

This study concludes that the effectiveness of the Internal Control System (SPI) at Department X in West Java Province, based on the final evaluation by BPKP, is at maturity level 3 (Defined). This indicates that the system has been established and is operational, but it is not yet fully supported by systematic and well-documented evaluations. Meanwhile, the self-assessment results by the OPD and quality assurance by the Inspectorate show a higher score, at level 4 (Managed and Measurable), suggesting a discrepancy in perception between internal implementers and external monitoring agencies regarding the effectiveness of the system's implementation. This value gap reflects an ongoing disparity between the structure that has been established and its actual implementation on the ground.

The Risk Management Index (MRI) also shows similar results, with the internal assessment placing it at level 4, while BPKP evaluates it at level 3 (Defined), indicating that risk management strategies and policy documents are in place but have not yet been consistently applied and integrated into the decision-making process. On the other hand, the Corruption Control Effectiveness Index (IEPK) shows relatively uniform results across all three assessment stages, self-assessment, Inspectorate, and BPKP, at level 4 (Transformed). This demonstrates that efforts to establish an anti-corruption culture are progressing and beginning to shape organizational orientation, although further efforts are needed to ensure uniform application across all work units.

The findings of this study provide a critical foundation for formulating strategies to strengthen internal control systems in the public sector, particularly in improving system reliability, consistency in implementation, and the integration of planning processes, risk mitigation, and anti-corruption governance. Some of the key challenges identified include the incomplete integration of SPI into daily operational processes, limited resource capabilities in risk management, and the need for improvements in the detection and response

systems for potential deviations. Nevertheless, the achievement of IEPK at the "Transformed" level indicates progress in fostering a work culture that is more adaptive to anti-corruption values. Based on these findings, the recommended strategies include strengthening internal monitoring functions based on data, digitizing the oversight process to improve accountability, and actively involving the community and work units in creating a system that is responsive to risks and integrity issues. This study also enriches the literature on public sector governance by adopting an evaluative approach that comprehensively integrates SPI, MRI, and IEPK. For future research, it is recommended to analyze the relationship between SPI effectiveness and organizational performance outcomes, as well as to broaden the scope of the study objects to allow for more generalized findings.

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