# THE ROLE OF GOVERNMENT INTERNAL SUPERVISORY APPARATUS (APIP) IN CORRUPTION PREVENTION IN LOCAL GOVERNMENT DISTRICTS/CITIES, CENTRAL SULAWESI PROVINCE

**Gracelia N. OSTENSIO[1], Muhammad DIN[2], Masruddin MASRUDDIN[3] Andi Ainil Mufidah TANRA[4]**
[1,2,3,4]Faculty of Economics and Business, Tadulako University, Indonesia
Corresponding author: Muhammad Din
E-mail: didi.kaili83@gmail.com

**Abstract:**
This study aims to examine the role of the Government Internal Supervisory Apparatus, which consists of three indicators—APIP Capability, SPIP Maturity, and TLRHP in the corruption prevention across 13 districts/cities governments in Central Sulawesi Province. Data analysis was conducted using WarpPLS 7.0 software to assess the effect of each variable on corruption prevention. The results of the study indicate that all three indicators have a significant influence on enhancing corruption prevention efforts. APIP plays a major role and holds significant responsibility in realizing accountable and transparent financial governance in government. In this regard, APIP serves as a bridge between the government and the public to build public trust in government institutions through proactive prevention efforts. The role of APIP is crucial in creating an environment that supports corruption prevention; therefore, commitment and consistency from local governments are required to improve APIP capabilities, SPIP maturity, and follow-up on Audit Board of Indonesia (BPK) recommendations.
**Keywords**: APIP, SPIP, TLRHP, Corruption Prevention, Governance

## INTRODUCTION

In Indonesia, corruption is the most frequently occurring issue, particularly within government institutions, and it leads to state financial losses as well as threatens the sustainability of governance. Transparency International (TI) reported that Indonesia's Corruption Perceptions Index (CPI) score was 40 in 2019, then dropped to 37 in 2020. Although it slightly improved to 38 in 2021, Indonesia's CPI score declined again to 34 in 2022–2023. This indicates that Indonesia is falling behind in its efforts to combat corruption compared to other countries. The stagnation in the CPI score reflects that Indonesia needs to make extra efforts in combating corruption.

This aligns with monitoring reports from Indonesia Corruption Watch (ICW), which show a consistent increase in corruption cases from year to year, indicating that the Indonesian government has not yet made corruption eradication a priority (ICW, 2024). The impact of corruption not only affects government governance but also undermines public trust in state institutions. The Corruption Eradication Commission of the Republic of Indonesia (KPK), as the state institution responsible for combating corruption, has reaffirmed its commitment to supporting clean and transparent governance through the Monitoring Center for Prevention Coordination and Supervision of Corruption Prevention (MCP Korsupgah KPK) program. This program monitors the performance achievements of corruption prevention efforts across all ministries, agencies, and local governments throughout Indonesia, focusing on eight high-risk areas that serve as the main targets of intervention (KPK, 2025).

Oversight is necessary to ensure that the duties and functions of government institutions are properly carried out and that state financial accountability is achieved. The Government Internal Supervisory Apparatus (APIP) holds a significant role and responsibility in realizing this goal. APIP serves as a partner to the Corruption Eradication Commission (KPK) in implementing the MCP Korsupgah KPK program (Sumarauw et al., 2023), which is why APIP's capabilities must continuously be strengthened.

APIP has also adopted roles as a consultant, quality assurance and catalyst in enhancing service quality to be simple, efficient, reliable, and transparent. These roles align with efforts to create a professional, accountable, clean, and corruption-free state apparatus through the effective implementation of the Government Internal Control System (SPIP) (E. Malelea et al., 2024).

In Government Regulation Number 60 of 2008 on the Government Internal Control System, internal supervision carried out by APIP is intended at a minimum to: provide adequate assurance of compliance, 3E (economy, efficiency, and effectiveness) in achieving the goals of government intitutions duties and functions; provide early warnings and enhance risk management effectiveness in carrying out the duties and functions of government institutions; maintain and improve the quality of governance in the execution of government functions. In regional governments, the role of APIP, commonly referred to as the "Regional Inspectorate" in this context, refers to overseeing the implementation of Follow-Up Actions on Audit Recommendations issued by the Audit Board of Indonesia (BPK) (Furqan et al., 2021).

Based on agency theory, APIP plays a strategic role in corruption prevention, acting as a supervisory over local governments to ensure management is conducted in accordance with applicable regulations (Isnadiva and Haryanto, 2021). Accountability serves as a control tool for the central government over local governments in addressing information asymmetry issues that trigger fraud in regional financial management (Din et al., 2022). In this role, APIP's capability is influenced by the maturity level of SPIP, which reflects the quality of the internal control system in a region. Additionally, another indicator that plays a crucial role in corruption prevention is the Follow-Up on Audit Recommendations (TLRHP). Follow-up on audit recommendations is expected to minimize the impact of irregularities (Sitompul et al., 2023).

**APIP Capability on Corruption Prevention.** APIP capability refers to the ability to carry out the duties and responsibilities of APIP, supported by effective supervision to ensure the quality of oversight. A high level of capability is expected to support efforts to prevent irregularities or corrupt practices. Previous research has shown a negative effect of APIP capability and the level of corruption (Suhartono, 2021; Syiana, 2024; Wahida, 2024). H1 = APIP Capability has a positive effect on Corruption Prevention.

**SPIP Maturity on Corruption Prevention.** SPIP maturity refers to the maturity level of the Government Internal Control System (SPIP) in achieving control objectives, which include the reliability of financial reporting, effective and efficient operations, compliance with laws and regulations, and safeguarding of state assets. The maturity level of SPIP implementation is measured to provide adequate assurance regarding the ability of SPIP implementation in enhancing performance, transparency, and accountability in the management of state finances. Kartadjumena and Indriyati (2021) stated that weak SPIP implementation creates opportunities for individuals to commit fraudulent actions. This aligns with several studies that indicate SPIP maturity has an impact on the level of corruption (Alfiansyah and Afriady, 2022; Azizah and Erinos, 2022; Hilal et al., 2024). H2 = SPIP Maturity has a positive effect on Corruption Prevention.

**Follow-Up on Audit Recommendations on Corruption Prevention.** Follow-Up on Audit Recommendations (TLRHP) reflects an institution's commitment to improving its performance based on oversight results in order to create a more transparent and accountable environment. This supports the implementation of accountability in the auditing process of Local Government Financial Statements (LKPD). According to research by Amyulianthy et al. (2022), the auditee is responsible for following up on audit findings, and if done properly, this can be a crucial component in reducing the level of corruption. Research by Isnadiva and Haryanto (2021) states that Follow-Up on Audit Results plays a role in minimizing the potential for fraudulent acts. H3 = Follow-Up on Audit Recommendations has a positive effect on Corruption Prevention.

**METHODS**

This study's population includes all local governments in Central Sulawesi Province, comprising 13 districts/cities, with data spanning the period from 2019 to 2023. The study uses secondary data obtained from the official website of the Financial and Development Supervisory Agency of Central Sulawesi (BPKP) at https://www.bpkp.go.id/ in the form of Performance Reports and Follow-Up Reports on Audit Recommendations (TLRHP), accessed through the Audit Results dashboard on the official website of the Audit Board of the Republic of Indonesia (BPK) at https://www.bpk.go.id/. Data analysis in this study employs a quantitative method using Partial Least Squares (PLS). The APIP capability levels in this study are based on BPKP Regulation Number 8 of 2021 and are divided into five levels: Level 1 Initial, Level 2 Structure, Level 3 Delivered, Level 4 Institutionalized, and Level 5 Optimized. The SPIP maturity levels, based on BPKP Regulation Number 5 of 2021, are divided into five levels: Level 1 Initial, Level 2 Developing, Level 3 Defined, Level 4 Managed and Measured, and Level 5 Optimum. For TLRHP, based on BPK Regulation Number 2 of 2017, the classification of follow-up status on recommendations is divided into four categories: 1) TLRHP is accomplished; 2) TLRHP is not accomplished; 3) Recommendations have not been followed up; 4) Recommendations cannot be followed up. The measurement of follow-up on recommendations in this study, TLRHP, is accomplished (category 1), divided by the total number of audit recommendations. The formula is as follows :

$$\text{TLRHP} = \frac{\text{Amount of Accomplishment Follow-Up Action}}{\text{Total of Audit Recommendations}} \text{ X } 100\%$$

**RESULT AND DISCUSSION**
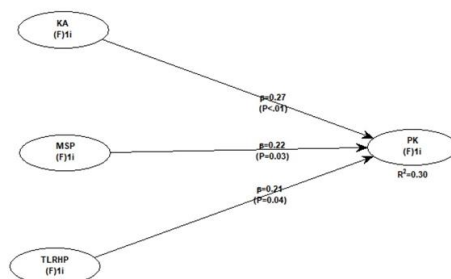


Source: Data Processed 2025
**Figure 1.** Hypothesis Test

The results of the above test indicate that APIP Capability (X1) has a positive and significant effect on Corruption Prevention (Y) with a path coefficient value of 0.27 and is significant at P<0.01. Furthermore, SPIP Maturity (X2) also has a positive and significant effect on Corruption Prevention (Y) with a path coefficient value of 0.22 and is significant at P=0.03. In addition, the test results also show that the Follow-Up of Audit Recommendations (X3) has a positive and significant effect on Corruption Prevention (Y) with a path coefficient of 0.21 and is significant at P=0.04. As shown in Figure 1, the coefficient of determination (R²) is 0.30, which means that the Corruption Prevention (PK) variable can be explained by APIP Capability (KA), SPIP Maturity (MSP), and Follow-Up of Audit Recommendations (TLRHP) by 30%.

Furthermore, tests have been conducted on several other model fit indicators such as Average Path Coefficient (APC), Average R-Squared (ARS), Average Adjusted R-Squared (AARS), Average Block VIF (AVIF), and Average Block VIF (AVIF), which are presented in the table below:

**Table 1.** Model Fit Test Results

| Model Fit And Quality Indexes | Indeks | P-Value | Criteria | Description |
|---|---|---|---|---|
| Average Path Coefficient (APC) | 0.233 | P = 0.012 | P<0.05 | Fit |
| Average R-Squared (ARS) | 0.296 | P = 0.003 | P<0.05 | Fit |
| Average Adjusted R-Squared (AARS) | 0.262 | P = 0.006 | P<0.05 | Fit |
| Average Block Vif (AVIF) | 1.391 | | Acceptable If<= 5, Ideally <=3.3 | Fit |
| Average Full Collinearity Vif (AFVIF) | 1.460 | | Acceptable If<= 5, Ideally <=3.3 | Fit |
| Tenenhaus Gof (GOF) | 0.544 | | Small>=0.1, Medium >= 0.25 Large>0.36 | Large |

Source: Data Processed 2025

Based on Table 1, the tests for APC, ARS, and AARS, which measure the average values of the path coefficient, R-Squared, and Adjusted R-Squared, yielded values of APC = 0.233; ARS = 0.296; AARS = 0.262, and all these values are significant as their P-values are < 0.05 (Handayani et al., 2019). Therefore, the Goodness of Fit criteria for the model are met in this study. The AVIF value of 1.391 and AFVIF value of 1.460, used to test multicollinearity, indicate that there are no multicollinearity issues in the tested model because both values are below 5 (<5). With a GoF value of 0.544, the predictive power of the model falls into the large category (>0.36), indicating that the constructed structural model has a strong ability to explain the relationships between variables.

**The Effect of APIP Capability on Corruption Prevention.** The results of the test for H1 indicate that APIP Capability has a positive and significant effect on Corruption Prevention. Based on these results, H1 is accepted, meaning that as the level of APIP capability increases, corruption prevention in government governance in Central Sulawesi will also improve. This study contributes to previous research that shows a decrease in corruption levels with an increase in APIP capability (Suhartono, 2021; Sumarauw et al., 2023; Wahida, 2024). Hilal et al. (2024) state that through training,

professional certification, and institutional strengthening, enhancing APIP capability can have a positive impact on financial management. Trained and competent human resources, professional practices, accountability and performance management, organizational culture and relationships that foster an anti-corruption environment and emphasize integrity, as well as a clear governance structure to support supervision and control, can help improve APIP capability levels. With a competent government internal supervisory apparatus, effective supervision can be realized, resulting in high-quality oversight that provides reasonable assurance of compliance and the 3E (economy, effectiveness, efficiency), early warnings of irregularities, enhanced risk management effectiveness, and improved organizational governance to support corruption prevention.

**The Effect of SPIP Maturity on Corruption Prevention.** The test results for H2 indicate that SPIP Maturity has a positive and significant effect on Corruption Prevention, meaning H2 is accepted. This study indicates that an increase in the maturity level of SPIP can encourage efforts to prevent corruption in the local governments of districts/cities in Central Sulawesi. SPIP maturity is assessed through the quality of strategy and performance planning that aligns with mandates, is results-oriented, considers strategic issues, and creates an effective and efficient SPIP implementation to achieve organizational goals, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations. With high SPIP maturity, the implementation of the internal control system also improves in terms of risk assessment, communication and information, activities, as well as control and supervision (E. Malelea et al., 2024). The results of this study align with research conducted by Kartadjumena and Indriyati (2021), Alfiansyah and Afriady (2022), and Azizah and Erinos (2022). With a mature control system, every activity within an organization can be properly supervised, thereby minimizing the potential for irregularities.

**The Effect of Follow-Up on Audit Recommendations on Corruption Prevention.** Based on the test results, H3 is accepted, indicating that the Follow-Up on Audit Recommendations (FAR) has a positive and significant effect on Corruption Prevention. This explains that follow-up on the Audit Board's (BPK) recommendations influences corruption prevention efforts carried out by local governments in Central Sulawesi. With increased follow-up, the level of corruption in a region will decrease. These results align with studies by Ruselvi et al. (2020), Isnadiva and Haryanto (2021), Sitompul et al. (2023) and Angela et al. (2023), which state that follow-up on audit results positive impact on corruption prevention. Intensive follow-up on recommendations can reduce the potential for financial irregularities, and supervision of audit recommendations can also serve as a preventive instrument in combating corrupt practices while encouraging transparency and accountability (Aprilia et al., 2025). If there is no follow-up on recommendations, audit findings will be of no use. However, these findings contradict the study by Muhardimansyah and Arza (2022), which states that follow-up on audit results does not affect the level of corruption.

## CONCLUSION

This study aims to examine the role of the Government Internal Supervisory Apparatus, consisting of three indicators, APIP Capability, SPIP Maturity, and Follow-Up on Audit Recommendations (TLRHP) in Corruption Prevention across 13 Regional Governments, districts/cities in Central Sulawesi Province. Based on the results of the testing and discussion, APIP Capability has a positive influence on corruption prevention. An increase in APIP capability will enhance efforts to prevent corruption in the governance of local governments in Central Sulawesi. Furthermore, SPIP Maturity also has a positive influence on corruption prevention. This indicates that improvements in SPIP maturity can strengthen corruption prevention efforts by improving

performance, transparency, and accountability in the management of state finances. Likewise, TLRHP has a positive influence on corruption prevention. Intensive follow-up on audit recommendations can reduce the potential for financial irregularities, indicating an increase in efforts to prevent corruption.

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