

APIP Capabilities, SPIP Maturity, Audit Opinions, and Follow-Up on Audit Recommendations for Corruption Prevention

Asrul Hidayatul^{1*}, Muhammad Din², Muhammad Ikbil Abdullah³ and Fikry Karim⁴

^{1,2,3,4} Tadulako University, Indonesia

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CORRESPONDING AUTHOR

hidayatulasrul237@gmail.com

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ABSTRACT

This study aims to analyze the influence of the capabilities of the Government Internal Supervisory Apparatus (APIP), the maturity of the Government Internal Control System (SPIP), audit opinions, and follow-up on audit recommendations on the prevention of corruption in local governments in Indonesia. The method used is quantitative with purposive sampling techniques in 442 district and city local governments during the 2019-2023 period. The results show that APIP capabilities and SPIP maturity have a significant positive effect on corruption prevention, meaning that improving APIP capabilities and SPIP maturity can strengthen the oversight system and increase the effectiveness of corruption prevention. On the other hand, although audit opinions have a positive impact on transparency, their effect on corruption prevention is not proven to be significant. This shows that audit opinions alone are not sufficient to prevent corruption without concrete follow-up. This study also found that follow-up on audit recommendations has a significant effect on improving the quality of financial reports and reducing the potential for corruption. Therefore, this study suggests that local governments should focus more on strengthening APIP capabilities, implementing a more mature SPIP throughout the region, and ensuring effective follow-up on audit recommendations. This step is expected to strengthen corruption prevention, increase accountability, and improve transparency in regional financial management. This study contributes to improving cleaner and more accountable governance.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kapabilitas Aparat Pengawasan Intern Pemerintah (APIP), maturitas Sistem Pengendalian Intern Pemerintah (SPIP), opini audit, dan tindak lanjut rekomendasi hasil audit terhadap pencegahan korupsi di pemerintah daerah Indonesia. Metode yang digunakan adalah kuantitatif dengan teknik *purposive sampling* pada 442 pemerintah daerah kabupaten dan kota selama periode 2019-2023. Hasil penelitian menunjukkan bahwa kapabilitas APIP dan maturitas SPIP memiliki pengaruh positif yang signifikan terhadap pencegahan korupsi, yang berarti peningkatan kapabilitas APIP dan kematangan SPIP dapat memperkuat sistem pengawasan dan meningkatkan efektivitas pencegahan korupsi. Di sisi lain, meskipun opini audit memberikan dampak positif terhadap transparansi, pengaruhnya terhadap pencegahan korupsi tidak terbukti signifikan. Hal ini menunjukkan bahwa opini audit saja tidak cukup untuk mencegah korupsi tanpa adanya tindak lanjut yang konkret. Penelitian ini juga menemukan bahwa tindak lanjut terhadap rekomendasi hasil audit memiliki pengaruh signifikan dalam meningkatkan kualitas laporan keuangan dan mengurangi potensi korupsi. Oleh karena itu, penelitian ini menyarankan agar pemerintah daerah lebih fokus pada penguatan kapabilitas APIP, penerapan SPIP yang lebih matang di seluruh wilayah, serta memastikan tindak lanjut yang efektif terhadap rekomendasi audit. Langkah ini diharapkan dapat memperkuat pencegahan korupsi, meningkatkan akuntabilitas, dan memperbaiki transparansi dalam pengelolaan keuangan daerah. Penelitian ini memberikan kontribusi dalam memperbaiki tata kelola pemerintahan yang lebih bersih dan akuntabel.

1. Introduction

Corruption hinders sustainable development and undermines good governance, with negative impacts on the economy, social justice, and public trust in government [1]. Despite various preventive policies that have been implemented, corruption remains a

major challenge in Indonesia, as evidenced by the decline in the Anti-Corruption Behavior Index (IPAK) score of 3.92 in 2023 [2] and Indonesia's low Corruption Perceptions Index (CPI) ranking of 34 in 2022 and 2023 [3], with a decline from 110 to 115. This shows the need for more integrated efforts to prevent corrupt practices that undermine governance.

In internal oversight, the role of the Government Internal Oversight Agency (APIP) is very important. Although APIP's capabilities increased from 30.37% in 2019 to 71.46% in 2023, the implementation of the Government Internal Control System (SPIP) is still uneven across regions [4]. For example, Sumatra recorded an SPIP maturity rate of 70.06%, while Papua only reached 4.84% in 2023. This disparity shows that strengthening oversight must be more equitable and effective throughout Indonesia.

The increase in the WTP audit opinion from 89.5% in 2019 to 90.3% in 2023 reflects progress in local government financial transparency. Local Government Financial Reports (LKPD) with an Unqualified Opinion (WTP) indicate the implementation of good financial governance, in accordance with standards of accuracy and compliance with regulations [5]. However, data from the BPK shows that there are still many follow-ups to audit recommendations that have not been effective, with state losses reaching IDR 14.95 trillion in 2024 [6]. This shows that even with a positive audit opinion, without concrete follow-up, corruption prevention remains limited.

Previous studies used a qualitative approach in the private sector but did not consider the public sector, making their findings difficult to generalize [7]. Another study examined internal control but did not integrate APIP capabilities and audit opinions into their model [8]. Different study also did not investigate how APIP capabilities and SPIP maturity influence each other in preventing corruption [9].

This study aims to fill this gap by developing a model that examines the dynamic relationship between APIP capabilities, SPIP maturity, audit opinions, and follow-up on audit recommendations in a comprehensive framework for corruption prevention in the public sector. Using a quantitative approach, this study will broaden the understanding of the interaction between these variables and contribute to strengthening the oversight and corruption prevention systems in local government. This study provides a theoretical contribution by developing a more comprehensive corruption prevention model through the integration of the variables of APIP capabilities, SPIP maturity, audit opinions, and follow-up on audit recommendations.

In practical terms, the results of this study can serve as a basis for the government to strengthen internal oversight by improving the implementation of SPIP evenly throughout Indonesia, increasing APIP capabilities, and ensuring effective follow-up on audit recommendations. This is expected to reduce the potential for corruption, improve transparency, and increase accountability in regional financial management.

The theory of good governance focuses on the principles of transparency, accountability,

participation, responsiveness, and effectiveness in government administration for the public interest. Transparency ensures that government decisions are accessible and understandable to the public, which reduces corruption. Accountability requires government officials to be responsible for budget management and policy. Participation gives the community the opportunity to be involved in policy-making, which reduces abuse of authority. Responsiveness is reflected in the speed with which organizations respond to auditor recommendations. Adaptive agencies demonstrate risk awareness and a commitment to change. Effectiveness ensures the optimal use of public resources, while law enforcement provides a deterrent effect for perpetrators of corruption. Good governance involves eight essential characteristics: participation, rule of law, transparency, responsiveness, consensus orientation, fairness, effectiveness, and accountability [10].

Maturity in SPIP, which reflects the effectiveness of internal control systems, plays a crucial role in preventing corruption. A high level of SPIP maturity has been shown to reduce opportunities for irregularities in regional financial management, thus improving financial governance [11]. Furthermore, a mature SPIP contributes to an increase in the Corruption Perception Index (CPI) score, as it enhances internal oversight and strengthens control mechanisms [12]. Additionally, strong internal controls are necessary for ensuring the accuracy and credibility of financial information, which in turn helps to reduce corrupt practices [13].

A favorable audit opinion, especially an Unqualified Opinion (WTP), also plays an important role in the transparency and accountability of local government financial management in preventing corruption. A favorable audit opinion enhances accountability and contributes to the prevention of corruption [14]. However, a favorable audit opinion that strengthens accountability in preventing corruption will be more effective if accompanied by concrete follow-up on audit recommendations [15].

The implementation of follow-up actions on audit recommendations shows that a good response will have a positive impact on corruption prevention. A high level of follow-up on audit recommendations is associated with a decrease in corruption cases in the following year [16]. Similarly, the higher the level of follow-up in accordance with audit recommendations, the lower the likelihood of corruption [17]. In addition, effective implementation of audit recommendations increases transparency and reduces corrupt behavior among public officials [18].

Overall, the implementation of APIP capabilities, SPIP maturity, audit opinions, and follow-up on audit recommendations is crucial in ensuring clean, accountable, and effective governance. These four

elements support the achievement of good governance by reducing opportunities for corruption and increasing transparency and accountability in financial management and public policy.

2. Research Method

This study was conducted in Indonesia, specifically at the district and city levels of local government. The data used in this study includes several important sources, namely APIP capabilities and SPIP maturity, which were obtained from BPKP performance reports. In addition, data on BPK audit opinions and the percentage of follow-up on audit recommendations were taken from the BPK audit summary, while MCP data was obtained from the *jaga.id* website managed by the KPK. The population in this study consisted of 508

district and city governments throughout Indonesia. The sampling technique used was purposive sampling, in which samples were selected based on characteristics relevant to the research objectives.

Based on this population, the selected sample consisted of 442 local governments covering regencies and cities in Indonesia, with data collected during the 2019-2023 period. The total observation data used in this study reached 2,210 data points. Hypothesis testing was conducted using WarpPLS as an analysis tool. The purposive sampling method was chosen because it is suitable for quantitative research that focuses on specific characteristics and does not aim to make generalizations [19]. The measurement of the variables used in this study can be seen further in Table 1.

Table 1. Operational Variable

Variable Name	Operational Variable	Scale	Data Source
APIP Capability (X1)	Measured based on the results of the APIP capability level assessment, namely: a) Level 1 <i>Initial</i> ; b) Level 2 <i>Structure</i> ; c) Level 3 <i>Delivered</i> ; d) Level 4 <i>Institutionalized</i> ; and e) Level 5 <i>Optimized</i> . (BPKP Regulation No. 8 of 2021) [20]	Ratio	Performance Report of the Financial and Development Supervisory Agency (BPKP)
SPIP Maturity (X2)	Measured based on the results of the SPIP maturity level assessment, namely: a) Level 0 <i>Nonexistent</i> ; b) Level 1 <i>Inception</i> ; c) Level 2 <i>Developing</i> ; d) Level 3 <i>Defined</i> ; e) Level 4 <i>Managed and Measurable</i> ; and f) Level 5 <i>Optimum</i> . (BPKP Regulation No. 4 of 2016) [21]	Ratio	Performance Report of the Financial and Development Supervisory Agency (BPKP)
Audit Opinion (X3)	Measured using the opinion issued by the BPK on the audit of Local Government Financial Reports (LKPD), namely: 1). Unqualified Opinion (WTP), 2). Qualified Opinion (WDP), 3). Adverse Opinion (TP), and 4). No Opinion (TMP). (Law No. 15 of 2004) [22]	Ratio	IHPS Audit Board (BPK)
TLRHP (X4)	Measured using the percentage of follow-up actions that are in accordance with audit recommendations divided by the total value of audit recommendations. (Furqan et al., 2020) [5]	Ratio	IHPS Audit Board (BPK)
MCP (Y)	Measured by the percentage of the Monitoring Center for Prevention (MCP) assessment. (Presidential Regulation No. 54 of 2018 and Law No. 19 of 2019) [23], [24]	Ratio	Web.Jaga.id (KPK)

3. Result and Discussion

Descriptive statistics on APIP capabilities, SPIP maturity, audit opinions, follow-up on audit recommendations, and corruption prevention in local government are presented in the following Table 2.

Table 2. Descriptive Statistics

Variable	Min	Max	Median
APIP Capability	-2.239	1.099	-0.570
SPIP Maturity	-2.369	0.727	0.727
Audit Opinion	-8.566	0.275	0.275
Follow-up on Audit Recommendations	-5.269	1,904	0.086
Monitoring Center for Prevention	-2,606	1,470	0.222

Source: Output WarpPLS 8.0, (2025)

Based on the descriptive statistics in Table 2, APIP Capability shows a minimum value of -2.239 and a maximum of 1.099, with a median of -0.570. For SPIP Maturity, the minimum value is -2.369 and the maximum is 0.727, with the same median (0.727). Audit Opinion, with a minimum value range of -8.566 to a maximum of 0.275 and a median of 0.275. For Follow-up on Audit Recommendations, despite a

positive value (1.904), the majority of follow-up implementations are still ineffective, with a median of 0.086, indicating the need for improvement in monitoring and follow-up on existing recommendations. Finally, in the Monitoring Center for Prevention, the minimum value of -2.606 and maximum of 1.470 with a median of 0.222 indicate that the existing prevention monitoring system is not yet optimal, with most data showing performance below the midpoint. Improvements in this monitoring system are needed to ensure that prevention efforts are more effective. Overall, these results indicate the need for improvements in capabilities, control systems, audit follow-up, and monitoring to achieve more effective management.

Based on the model fit indicators shown in Table 3, the tested model has an excellent level of fit. The Average Path Coefficient (APC) shows a value of 0.193 with a p-value < 0.001, which means that the relationship between variables in the model is statistically significant and has sufficient power to explain the interaction between variables. The Average R-squared

(ARS) of 0.338 with a p-value < 0.001 indicates that the model is able to explain approximately 33.8% of the data variability, which is a fairly good figure, although not very high. The Average Adjusted R-squared (AARS), which is almost equivalent to ARS (0.337), confirms that the model does not experience a significant decline in quality even though several adjustments to the number of variables were made.

Table 3. Model fit Testing Results

Parameter	Value	Limits	Conclusion
Average path coefficient (APC)	0.193 $P < 0.001$	$P < 0.05$	Model Fit
Average R-squared (ARS)	0.338 $P < 0.001$	$P < 0.05$	Model Fit
Average adjusted R-squared (AARS)	0.337 $P < 0.001$	$P < 0.05$	Model Fit
Average block VIF (AVIF)	1.252	Acceptable if ≤ 5 , ideally ≤ 3.3	Model Fit
Average full collinearity VIF (AFVIF)	1.353	Acceptable if ≤ 5 , ideally ≤ 3.3	Model Fit
Tenenhaus Goodness-of-Fit (GoF)	0.581	small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36	Model Fit

Multicollinearity indicators also show positive results. The Average Block VIF (AVIF) of 1.252 and the Average Full Collinearity VIF (AFVIF) of 1.353, both well below the maximum limit of 5 and ideally below 3.3, indicate that this model is free from multicollinearity issues that could interfere with the analysis results. Finally, the Tenenhaus GoF (GoF) of 0.581 shows an excellent value, far higher than the minimum threshold for the large category (≥ 0.36), indicating that this model has excellent fit quality with the data used.

Table 4. Hypothesis Testing Results

Hypothesis	P-value	Regression Coefficient	Decision
H1	< 0.001	0.325	Accepted
H2	< 0.001	0.164	Accepted
H3	0.146	0.021	Rejected
H4	< 0.001	0.263	Accepted

Based on the results of the hypothesis test presented in Table 4, the first hypothesis stating that APIP capability has a positive and significant effect on corruption prevention is accepted, with a P-value of less than 0.001 and a regression coefficient of 0.325, indicating a positive relationship between APIP capability and corruption prevention. The second hypothesis, which states that SPIP maturity has a positive and significant effect on corruption prevention, is also accepted, with a P-value of less than 0.001 and a regression coefficient of 0.164, indicating a positive correlation between SPIP maturity and corruption prevention. Meanwhile, the third hypothesis, which states that audit opinions have a positive and significant effect on corruption prevention, was rejected, with a P-value of 0.146, indicating that the effect of audit opinions on corruption prevention is not significant, and a regression coefficient of 0.021, indicating a weak positive correlation. Finally, the

fourth hypothesis, which states that follow-up on audit recommendations has a positive and significant effect on corruption prevention, was accepted, with a P-value of less than 0.001 and a regression coefficient of 0.263, indicating a positive relationship between follow-up on audit recommendations and corruption prevention.

a. The Effect of APIP Capabilities on Corruption Prevention

The results of this study indicate that the capabilities of the Government Internal Supervisory Apparatus (APIP) have a positive and significant influence on corruption prevention in local government. Improvements in APIP capabilities, which include technical competence, professional integrity, and independence in supervision, directly increase the effectiveness of internal supervision. The higher the APIP capability, the better its ability to detect potential irregularities, identify corruption loopholes, and conduct more in-depth audits of budget management and public policy. This promotes transparency and accountability, which in turn reduces opportunities for corruption.

These findings are in line with the theory of good governance, which states that strong APIP capabilities play a role in improving financial oversight accountability and transparency in corruption prevention. Strengthening APIP capabilities also increases public trust in the government, as stricter and more independent oversight can reduce corrupt practices. Therefore, investing in improving APIP capabilities is a strategic step toward creating a cleaner and more ethical government.

This finding is in line with the fact that higher APIP capabilities increase the effectiveness of internal oversight and reduce perceptions of corruption [25]. APIP capabilities that reach level 3 or higher have been proven effective in ensuring compliance with regulations and transparency in financial management. It also reveals that the integration of SPIP in Indonesian government operations strengthens APIP capabilities, which in turn reduces opportunities for corruption and increases accountability in public financial management [12].

b. The Effect of SPIP Maturity on Corruption Prevention

The results of hypothesis testing in this study indicate that the maturity of the Government Internal Control System (SPIP) has a significant and positive effect on corruption prevention. The higher the level of maturity in the implementation of SPIP in local government, the more effective the efforts to prevent corrupt practices. The improvement in the MCP program assessment in Indonesian districts, which is indirectly influenced by the increase in SPIP maturity, is an indicator of the success of strengthening this internal control system. This is in line with the theory of good governance,

which means that good SPIP maturity reflects the effectiveness of the internal control system and also contributes to the prevention of corruption.

This finding is in line with the Fraud Triangle Theory, which states that opportunity is one of the main factors that encourage individuals to commit fraud. Such opportunities often arise due to weak internal control and supervision within an organization. This also shows that weaknesses in internal control systems are directly related to increased opportunities for corruption in local government in Indonesia [26].

These findings are also in line with those showing that good internal control in the Indonesian public sector can reduce fraud through increased accountability and transparency [27]. Other studies also emphasize the importance of strengthening internal control systems in efforts to prevent corruption in the government [11]. Therefore, strengthening SPIP, which significantly improves internal oversight, can reduce opportunities for corruption, create transparency, and strengthen accountability in public financial management.

c. The Effect of Audit Opinions on Corruption Prevention

The results of hypothesis testing in this study indicate that audit opinions have a positive but insignificant effect on corruption prevention in local government administration in Indonesian districts. Although good audit opinions can increase transparency and accountability, their effect on corruption prevention is limited. These findings are in line with the theory of good governance, which states that good audit opinions, especially Unqualified Opinions (WTP), also play an important role in the transparency and accountability of local government financial management. Audit opinions reflect that financial management is in accordance with applicable regulations, but corruption often involves abuse of authority that is not detected in audited financial reports. This is due to the fact that corrupt practices often occur at the planning or decision-making stage, which are not detected in routine audits that focus more on financial reports and administrative procedures.

This finding is in line with the statement that although audit opinions have a positive impact on transparency and accountability, this is not enough to prevent corrupt practices arising from poor management [28]. Other studies have also found that although audit opinions can contribute to combating corruption, their effectiveness is highly dependent on the implementation of the resulting audit recommendations [29]. Therefore, although audit opinions provide an overview of compliance with regulations and financial management, this is not sufficient to prevent corruption without a strong commitment to improvement and consistent follow-up.

d. The Effect of Follow-up on Audit Recommendations on Corruption Prevention

The results of hypothesis testing in this study show that follow-up on audit recommendations has a significant effect on corruption prevention in local government. The higher the percentage of follow-up on BPK recommendations, the more effective corruption prevention in local government. The recommendations from the BPK audit aim to improve state and regional financial management and ensure compliance with regulations. Therefore, prompt and appropriate follow-up by local governments is crucial to prevent repeated mistakes. In this case, the Government Internal Supervisory Apparatus (APIP) plays a key role through continuous monitoring and evaluation of the follow-up to BPK recommendations. This is in line with the theory of good governance. Follow-up on audit recommendations reflects that good responsiveness to follow-up will have a positive effect on corruption prevention.

These findings are in line with those stating that follow-up on audit recommendations can significantly reduce corruption [30]. This is also supported by the fact that proper implementation of audit recommendations can reduce the level of corruption [31]. Other studies also add that quality internal audits and their follow-up play an important role in preventing fraud [32], while collaboration between internal auditors and law enforcement agencies further strengthens the effectiveness of this follow-up [33].

4. Conclusion

This study shows that improving the capabilities of the Government Internal Supervisory Apparatus (APIP) and the maturity of the Government Internal Control System (SPIP) has a positive and significant effect on preventing corruption in local government, which in turn increases the transparency and accountability of financial management. Although audit opinions have a positive effect, their influence on corruption prevention is not significant, so following up on audit recommendations is a key step in preventing corruption. Follow-up on audit recommendations has been proven to have a positive and significant influence in reducing the potential for corruption. Therefore, local governments and the BPKP need to focus on strengthening the capabilities of APIP through training and the provision of adequate resources. The implementation of SPIP must be strengthened evenly across all regions, with more attention given to areas where implementation is still low. In addition, follow-up on BPK recommendations must be a priority by ensuring that they are implemented in a timely and measurable manner. Strengthening coordination between supervisory agencies and providing incentives to units that successfully implement audit recommendations, along with improving the

monitoring and evaluation system, are important steps to support the effectiveness of corruption control.

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