

## **Maturity of Internal Control System, the Capability of Internal Auditors, and Performance Accountability in Local Governments**

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### **ABSTRACT**

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While research on the accountability of local government performance has grown significantly, little attention has been paid to the critical success factors, particularly the role of the maturity of the government's internal control system and the capability of the government's internal auditors. This study examines the effect of the maturity of the government's internal control system and the capability of the government's internal auditors on the accountability of local government performance, with control variables, namely audit opinion, local own-source revenues, and proliferation status. It aims to fill the gap using the Indonesian case. This study uses secondary data with sample selection using the purposive sampling method. Local governments in Indonesia from 2017 to 2019 are used as samples. The results of this study indicate that the government's internal control system's maturity, internal auditors' capability, and audit opinions positively affect local governments' performance accountability. In contrast, local own-source revenues and proliferation status negatively impact local governments' performance accountability. The implication of this study is to increase the accountability of local government's performance and continue to improve the maturity of the government's internal control system to achieve at least level 3 (Integrated). The capability of internal government auditors needs to achieve at least level 3 (Defined); thereby, the internal control function of local governments can be optimal.

### **KEYWORDS:**

Internal audit capability; internal control; maturity; performance accountability

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## INTRODUCTION

Good corporate governance refers to governments' responses to public demands on transparency, accountability, participation, effectiveness, and efficiency. *Good* governance is a concept proposed to improve the performance of regional apparatus organizations through monitoring government performance and ensuring government accountability to stakeholders based on a regulatory framework to achieve more transparent agency management (Yudhasena & Putri, 2019). Good governance likely leads to strong and effective internal control (Chen, Li, & Shapiro, 2011), create accountable and responsible environments, and reduces fraud and power abuse (Hashim, Mahadi, & Amran, 2015; Al-Sartawi, 2018). Newly established organizations may exhibit mature corporate governance, while much older organizations possibly have immature corporate governance. Corporate governance maturity defines organizational maturity, not the other way around (O'Connor & Byrne, 2015). Khairudin, Rahmawati, Winarna, and Gantowati (2022) found that in realizing the improvement of the quality of the principles of good governance, it is necessary to commit all parties to work together.

Public sector accountability has shifted from time to time from internally focused on parliaments and governmental supervisory agencies to more externally focused on various external stakeholders such as public service users and the general public (Parker & Gould, 1999). The accountability concept has expanded from its narrow focus on financial accountability to managerial accountability through performance measurement and reporting (Tilbury, 2006). Performance accountability analyzes the objective-based results of work programs (Kloot & Martin, 2001), whereas regional performance measurement needs to focus on principles that uphold participation, openness, and ac-

countability (Nurdiansah, 2019). According to Goddard (2005), accountability has two sub-components: performance and compatibility. Financial reporting fulfills the compatibility accountability between expenditures and fundings, whereas non-financial performance reporting and performance measurement provide internal and external accountabilities that potentially deliver more information to stakeholders.

Performance measurement requires historical data reporting (Fryer, Antony, & Ogden, 2009), whereas performance measurement uses data reporting to inform expected future performance (Newcomer & Caudle, 2011). Performance measurement is a systematic measure of planned programs and success rates (Nordiawan & Hertianti, 2010). Performance measurement starts with determining informative performance indicators that enable work units in the public sector to monitor their public output and outcomerelated performance. Various accounting, management, performance-based budgeting, and operation research methods affect the effectiveness of accountability systems (Sadjiarto, 2000). Performance measurement consists of three indicators: service effort measurement indicator, service accomplishment measurement indicator, and an indicator to relate efforts and accomplishments. The measurement, analysis, and evaluation of performance data facilitate governments to maintain or improve their activity efficiency and effectiveness and provide objective information on their achievement to the public (Parker, 1993). There are five benefits of performance measurement in government entities: 1) improving the quality of decision-making processes; 2) enhancing internal accountability; 3) increasing public accountability; 4) supporting strategic planning and goal-setting; 5) determining effective resource allocation.

Regional performance measurement must

focus on principles that uphold participation, openness, and accountability (Nurdiansah, 2019). According to Goddard (2005), accountability has two sub-components: performance and compatibility. Financial reporting fulfills the compatibility accountability between expenditures and fundings, while non-financial performance reporting and performance measurement provide internal and external accountabilities that potentially deliver more information to stakeholders. According to Afriyanti, Sabanu, and Noor (2018), to assess the level of accountability of government agencies, a system in the form of indices is needed to measure performance achievements for the community's welfare. It can be more comprehensive if managed in an integrated manner.

Accountability relates to the central government delegating its affairs to local governments (Setiawan, Winarna, & Nugroho, 2022); therefore, local governments have both authority and obligation. Yilmaz and Venugopal (2013) reveal the importance of accountability in the Philippines, while several studies emphasize the importance of accountability for local government performance in Indonesia. Local government's accountability and transparency improve the quality of governance for successful decentralization (Lele, 2019). Saputra and Setiawan (2021) explain that accountability has no significant impact on corruption indication. However, accountability has a negative impact on regional losses. Furthermore, Jannah, Mahmud, Winarna, and Sutaryo (2021) reveal that regional financial independence, health ratio, and fiscal capacity positively affect the performance accountability of local governments in Indonesia.

The government's performance accountability reflects its capabilities to account for its budget use (KemenPANRB, 2019). The government's performance accountability motivates public employees and governmental

organizations to develop performance measures that contribute to development goal achievements. In Indonesia, the Ministry of State Apparatus Empowerment and Bureaucratic Reforms (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi, KemenPANRB) developed a system called the Performance Accountability System of Government Institutions (Sistem Akuntabilitas Kinerja Instansi Pemerintah, SAKIP). Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Institutions defines performance accountability as a government institution's responsibility to account for its success or failure in implementing programs and activities. Their stakeholders (public service users and the general public) set these programs and activities to achieve measurable organizational missions through periodically prepared performance reporting.

Performance accountability is closely related to internal control. Organizations with effective internal control perform better in improving public accountability (Tiasari, 2013). Effective internal control also enhances public trust that governments can prevent budgetary fraud or abuse. Furthermore, effective internal control systems motivate individuals to avoid committing opportunistic conduct (Tehupuring & Lingga, 2017). Thus, the government's internal control system is the manifestation of good governance processes. Government Regulation Number 60 of 2008 concerning Government Internal Control Systems stipulates that governments implement comprehensive government internal control systems. These systems start from introducing concepts and guidelines to measuring the implementation success with methodologies that measure the government's internal control system's role in supporting public finance administration's accountability. Winarna, Muhtar, Sutaryo, and Amidjaya (2021) examined the influence of

the local government's internal control system on the performance of government administration. They proved that the control environment, risk assessment, information, and communication positively affect the performance of local government administration.

In addition to the internal control aspect, internal auditors also play a crucial role in supporting good governance. Government Regulation Number 60 of 2008 stipulates that the government's internal auditors perform government internal monitoring activities. Furthermore, Government Regulation Number 12 of 2017 concerning the Management and Supervision of Local Government Activities explains that the government's internal auditors should base their supervision of local government activities on their supervisory competence and professional, independent, and objective principles. Therefore, a necessary component to quickly improve the quality of internal control systems is improving government internal auditors' capabilities to strengthen their roles. Government internal auditors' capabilities refer to their ability to perform supervisory tasks consisting of three interrelated components (capacity, authority, and competence) to enhance government internal auditors' effective roles (BPKP, 2015b).

In a broader sense, accountability can be understood as the agent's obligation to provide accountability for all activities and activities that are their responsibility to the principal, who has the right and authority to demand such accountability. One of the forms of accountability of the agent to the principal is in the form of SAKIP. In maintaining public trust in the government's performance on SAKIP, it is necessary to supervise the internal government supervisory apparatus known as the government's internal auditors. In this case, the government's internal auditors act as a steward whose duty is to

satisfy the principal's interests; thus, organizational and community goals can be achieved (Kurniawan, 2018). According to The Annual Report of KemenPANRB, in 2015, only 2.38% of Indonesian local governments had "good" achievements.

However, in 2019, the percentage increased significantly to 57.28%. Government institutions with at least a score of "B" (good) are equivalent to achieving a score above 60. Better evaluation results indicate better performance and better work cultures. Only 57.28% of district/city governments of the 75% target scored above 60. Thus the target is not achieved. Therefore, the authors are interested in observing the accountability of government performance bearing in mind that the achievements of the evaluation results are still unbecoming. This study aims to examine the effect of the maturity of the government's internal control system and the capability of the government's internal monitoring apparatus on performance accountability in local governments in Indonesia from 2017 to 2019 using the latest year's data which is expected to provide more relevant information. The practical benefits obtained through this study are expected to be considered for local governments to establish policies that can improve the accountability of local government performance in Indonesia.

## LITERATURE REVIEW

Agency theory is a theory that describes the relationship between agents and principals. The agency theory argues that information asymmetry will occur because the government as agents has more information on the resources owned by the regions compared to the community as principals. Jensen and Meckling (1976) explain that agency problems in the government sector are government officials who are elected and appointed as agents and the community as parties who

have chosen to act as principals. Differences in interests can occur when each party is more concerned with the interests of each other and when the interests of each party conflict with one another. Accountability can be interpreted as an agent's obligation where the elected government is responsible for presenting and reporting all activities carried out to be accountable to the principal, namely the community, one of which is SAKIP (Jannah et al., 2021). Meanwhile, the government's internal auditors are the steward whose job is to fulfill the principal's interest in the government's internal supervision to maintain public trust in SAKIP.

According to the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reforms Number 12 of 2015, SAKIP is a systematic series of various activities, tools, and procedures designed to determine and measure, collect data, classify, summarize, and report performance to government agencies in the context of accountability and performance improvement of government agencies. Strengthening performance accountability is one of the programs implemented in the framework of bureaucratic reform to achieve a clean government free from corruption, collusion, and nepotism, increase the quality of public services to the community, and increase the capacity and accountability of bureaucratic performance. SAKIP has been developed and embedded in government planning, budgeting, treasury, and accounting systems. The Ministry of PANRB annually evaluates the implementation of SAKIP to determine the performance accountability levels of central and local governments.

The maturity of the government's internal control system is the level of improvement of the government's internal control system in achieving control objectives, including effective and efficient activities, enhancing the reliability of financial reporting, safeguard-

ing state assets, and compliance with regulations (BPKP, 2021). The maturity of government internal control systems aims to direct organizations to achieve their objectives optimally (Andersen & Jessen, 2003). According to the Institute of Internal Auditors, the maturity model of government internal control systems reflects stages of the processes that result in better outputs and outcomes. Lower or higher maturity indicates that it is harder or easier for governments to achieve their objectives. The maturity measures of government internal control systems can be categorized into several levels, namely Level 0 (Inexistent) with scores  $<1$ , Level 1 (Initial) with scores between 1 and  $<2$ , Level 2 (Developed) with scores from 2 to  $<3$ , Level 3 (Defined) with scores from 3 to  $<4$ , Level 4 (Managed and Measured) with scores between 4 and  $<4.5$ , and Level 5 (Optimum) with scores between 4.5 and 5. Accordingly, organizations with lower (higher) internal control maturity are less (more) likely to achieve their objectives. Local governments that have realized their plans could manage to achieve their organizational goals and exhibit better performance accountability.

Saifudin (2017), Junedah (2019), and Gumelar, Supriatna, and Kusumastuti (2021) argue that internal control maturity is positively related to the performance accountability of government institutions. However, Purbasari and Bawono (2017) suggest that internal control maturity does not affect the performance ability of government institutions. Government internal control systems were created to ensure that activities and programs implemented by the government can run effectively and efficiently. Activities and programs that are implemented effectively and efficiently can increase the chances of the agency achieving the previously planned goals. Government internal control systems are evaluated and assessed to determine the level of maturity/perfection of governance. Low maturity reflects a lower prob-

ability of achieving the goal, whereas a higher maturity level reflects a higher probability of achieving the goal. The higher the level of achievement of organizational goals will impact the achievement of local government plans. If the local government can achieve it fully, the accountability of the agency's performance will be good. Therefore, we propose the following hypothesis:

H1: The maturity of governments' internal control system positively affects the performance accountability of government institutions.

As specified in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 220 of 2008, the government internal supervisory apparatus is a government agency formed with the task of carrying out internal supervision within the central government and/or regional government, which consists of the Financial Supervisory and Development Agency (Badan Pengawasan Keuangan dan Pembangunan, BPKP), the Inspectorate General/Inspectorate for Internal Control Units at Ministries/Institutions/Regions and Internal Control Units at other Government Legal Entities following the laws and regulations. The government's internal supervisory apparatus is expected to play an influential role in encouraging the achievement of organizational goals of ministries/institutions/regions. This can be done through (a) adequate confidence in compliance, economy, efficiency, and effectiveness in achieving the objectives of the duties and functions of government agencies; (b) early warning and effectiveness of risk management in duties and functions of government agencies; (c) improving the quality of governance of the duties and functions of government agencies. The government's internal supervisory apparatus must continuously improve its capabilities, as indicated by improvements in supervisory support, supervisory activities, and quality of supervision.

According to Regulation of the Financial Supervisory and Development Agency of the Republic of Indonesia Number 8 of 2021, the government's internal supervisory apparatus can carry out supervisory activities through sound supervisory support. Such strong supervisory support can produce quality supervision results. Thereby, their roles can be performed effectively. There are three components in assessing the capability of the government's internal supervisory apparatus of the Ministry/Agency/Regional governments that affect their role and are compelling. These components include Supervision Support (enabler), Monitoring Activities (delivery), and Quality Control (result). Government internal auditors' capabilities are assessed through six elements. Those elements are roles and services, human resource management, professional practices, performance accountability and management, organizational culture and relationship, and governance structure. The summarized assessment results will also be grouped, as mentioned before. The government's internal auditors with lower internal supervisory capability levels are less competent in supervising and monitoring governmental activities. Consequently, supervisory activities are arguably ineffective, leading to a greater likelihood of fraud and local governments' declining performance accountability.

Cheng, Engstrom, and Kattelus (2002) define competence as an individual's professional knowledge and ethics. Furthermore, Kalbers and Fogarty (1995) observe the effect of internal auditors' professionalism on performance and reveal that professionalism (group affiliation and autonomy demands) positively correlates with performance. Subsequently, Leung, Cooper, and Robertson (2009) investigate the role of internal auditors in governance and recommend that organizations focus on their internal auditors' competence in providing information assur-

ance to management and integrity commitments to enhance internal auditors' roles. Government internal auditors significantly contribute to financial performance by improving internal control over financial administration processes (Aikins, 2011) and effective performance management (Aikins, 2015). Gunanjar, Nurhayati, Mujiyanto, and Rachman (2019) state that in terms of the code of ethics and audit standards, internal audit assignments emphasize professional competence and due care. Therefore, ideally, the audit should be carried out by a competent and careful auditor. Competence, education, and audit experience positively affect government internal auditors' capability (Wua, Saerang, & Gamaliel, 2020).

Nofianti and Suseno (2014) analyzed the impacts of local governments' officers and government internal auditors' professionalism on local governments' performance accountability. The results indicated that these two independent variables significantly affect local governments' performance accountability. Meanwhile, Suharyanto et al. (2018) and Parasdya (2018) revealed that the capabilities of the government's internal auditors positively affect the performance accountability of government institutions. However, Burhani (2018) shows that government internal auditors' capabilities negatively affect local governments' performance accountability. The government internal auditors' capability level indicates that the higher the level, the better their capabilities and qualities. Therefore, there is the possibility of achieving goals and increasing performance targets. Based on the preceding arguments, we propose the following hypothesis:  
 H2: The capabilities of the government's internal auditors positively affect the performance accountability of government institutions.

## RESEARCH METHOD

This study employs a quantitative method and uses secondary data from documentation, government publication, and web-based information. The population is Indonesian local governments from 2017 to 2019. The sample was chosen using the purposive sampling method with the criteria of local governments whose SAKIP reports have been evaluated by KemenPANRB and whose financial statements have been audited by the Audit Board of Republic of Indonesia (BPK). Table 1 presents the results of the sample selection and its sources. Data for the dependent variable were collected from KemenPANRB. At the same time, the data for the independent variables were obtained from the 2017-2019 BPKP Performance Report, 2017-2019 regional government financial reports from the BPK, and the Statistics Indonesia website.

**Table 1.** Research Data

Data	2017	2018	2019	Total
Number of Indonesian local governments	542	542	542	1,626
Local governments with incomplete data	(32)	(32)	(32)	(96)
Number of research sample	510	510	510	1,530

This study uses performance accountability as the dependent variable and two independent variables: the maturity of the government's internal control system and the capabilities of the government's internal auditors. In addition, this study also uses three control variables: local own-source revenues (Pendapatan Asli Daerah, PAD), audit opinion, and local government status). Table 2 presents the summarized variable operationalization and measurement in this study.

This study employs Eviews 10 computer software to analyze the data. We use the panel data regression analysis as the main

testing tool that starts with determining the appropriate regression model by running the Chow, Hausman, and Lagrange Multiplier tests. Chow Test was conducted to determine a better panel data regression model between the standard ordinary least square (OLS) model and the fixed effect model (FEM). Based on Table 3, the provisions of the Chow Test, if the probability value for Cross-Section F is less than 0.05, then the model chosen is Fixed Effect, but if the value is more than 0.05, then the model chosen is Common Effect. The Chow test above shows

that the results of the F redundant Test are significant. This can be seen from the probability of cross-section F of 0.000 (<0.05). Therefore, based on the results of the Chow Test, a more precise estimation model is the Fixed Effect. If the selected is Fixed Effect, it is necessary to conduct a Hausman Test.

**Table 3.** Chow Test Results

Test	Statistic	d.f.	Prob
Cross-section F	11.8289	(509,1018)	0.0000
Cross-section Chi-square	2958.4261	509	0.0000

**Table 2.** Variable Operationalization and Measurement

Name	Operational Definition	Measurement	Reference
Performance Accountability (SAKIP)	Grade/Assessment from SAKIP evaluation results, issued by Ministry of PANRB	Ordinal scale, 1 = D (Very Poor); 2 = C (Poor); 3 = CC (Fair); 4 = B (Good); 5 = BB (Very Good); 6 = A (Satisfactory); 7 = AA (Very Satisfactory)	Ministry of PANRB 2017-2019
The Maturity of Government Internal Control Systems (SPIP)	The maturity level of government internal control systems that represents framework levels containing basic characteristics of the maturity of government internal control systems (well-structured and sustainable).	Ordinal scale, with 0 = level 0 (inexistent); 1 = level 1 (initial); 2 = level 2 (developed); 3 = level 3 (defined); 4 = level 4 (managed and measured), 5 = level 5 (Optimal)	Regulation of the Head of BPKP No. 4 of 2016
Capabilities of Government Internal Monitoring Apparatus (APIP)	Government internal auditors' capability levels that represent their ability to perform supervisory tasks consisting of three components (capacity, authority, and competence) to improve their roles effectively.	Ordinal scale, with 1 = level 1 (Initial); 2 = level 2 (Infrastructure with notes); 3 = level 2 (Infrastructure); 4 = level 3 (Integrated with notes); 5 = level 3 (Integrated); 6 = level 4 (Managed); 7 = level 5 (Optimized)	Regulation of the Head of BPKP No. 16 of 2015
Audit Opinion (OPINI)	Auditors' professional statements regarding the fairness of financial information contained in financial statements.	BPK's opinion on LKPD, measured with an ordinal scale, with 1 = disclaimer; 2 = adverse; 3 = qualified; 4 = unqualified	Act No. 15 of 2004
Local Own-source Revenues (PAD)	Local governments' ability to self-finance their activities.	The ratio between local own-source revenues and total regional revenues	BPK, 2017-2019
Local Proliferation Status (STATUS)	Local governments' proliferation status (proliferated vs. non-proliferated regions).	A dummy variable, with 1 = a proliferated region; 0 = a non-proliferated area	Statistics Indonesia, 2017-2019



**RESULT AND DISCUSSION**

Hausman test was conducted to determine which panel data regression model is better between the random effect model (REM) and the FEM. The provisions in the Hausman Test, if the probability value for Cross-Section Random is less than 0.05, then the selected model is Fixed Effect. However, if the value is more than 0.05, the selected model is Random Effect. Table 4 shows the Cross-Section Random Probability value of 0.000 so that the correct regression model is Fixed Effect. Therefore, based on the Chow test and Hausman test, it can be concluded that the best regression model used in this study is the FEM.

**Table 4.** Hausman Test Results

Test	Chi-Sq Stat.	d.f.	Prob
Cross-section random	50.4431	509	0.0000

The multicollinearity test probes whether the regression model found an influence between the independent variables. It analyzes the correlation matrix between independent variables. The correlation value tolerated in the multicollinearity test is under 70% or 80%. A reasonably high correlation between independent variables (generally above 0.90) indicates a severe multicollinearity problem in the regression model. Based on the results of the multicollinearity test, the correlation value is <0.7, so it can be concluded that there is no multicollinearity problem. With this result, one classic assumption test has been fulfilled. The regression model of this study is:

$$SAKIP_{i,t} = \alpha + o_{i,t} + \beta1 SPIP_{i,t} + \beta2 APIP_{i,t} + \beta3 OPINI_{i,t} + \beta4 PAD_{i,t} + \beta5 STATUS_{i,t} + \epsilon_{i,t} \dots\dots\dots(1)$$

The descriptive statistics of the research variables used, as shown in Table 6, explain that the mean and standard deviation values of performance accountability are 3.48 and 0.98, respectively. The values indicate that, on average, the Indonesian local governments earn a CC (fair) rating for performance accountability scores. Three local governments obtain the lowest score of one (D/very poor), and two local governments with the highest performance accountability score of 7 (AA/ very satisfactory).

Additionally, the maturity of Indonesian local governments' internal control system is still at level 2 (developed), with a mean score of 2.17. Thirty-four local governments attain the lowest achievement level of 0 (inexistent), whereas 688 local governments achieve the highest level of maturity (level 3 or defined). Table 6 shows that the mean and standard deviation values of performance accountability are 3.48 and 0.98, respectively, indicating that, on average, the Indonesian local governments earn a CC (fair) rating for performance accountability scores. Three local governments obtain the lowest score of one (D/very poor), and two local governments with the highest performance accountability score of 7 (AA/very satisfactory).

The capabilities of the Indonesian government's internal monitoring apparatus are still at level 2 (infrastructure), with a mean score of 3.32. Two hundred and sixteen local governments have the lowest achievement of

**Table 5.** Multicollinearity Test Results

	SPIP	APIP	OPINI	PAD	STATUS
SPIP	1	0.445	0.393	0.243	0.206
APIP	0.445	1	0.245	0.209	0.136
OPINI	0.393	0.245	1	0.182	0.113
PAD	0.243	0.210	0.182	1	0.335
STATUS	0.206	0.136	0.113	0.335	1

**Table 6.** Descriptive Statistics and Correlation

	SAKIP	SPIP	APIP	OPINI	PAD	STATUS
N	1,530	1,530	1,530	1,530	1,530	1,530
Mean	3.48	2.17	3.32	3.82	0.14	0.39
Median	4.00	2.00	3.00	4.00	0.10	0.00
Maximum	7.00	3.00	5.00	4.00	0.84	1.00
Minimum	1.00	0.00	1.00	1.00	0.00	0.00
Std. Deviation	0.98	0.86	1.22	0.48	0.12	0.49
SAKIP	1.000					
SPIP	0.432	1.000				
	<b>0.000***</b>					
APIP	0.331	0.445	1.000			
	<b>0.000***</b>	<b>0.000***</b>				
OPINI	0.329	0.393	0.245	1.000		
	<b>0.000***</b>	<b>0.000***</b>	<b>0.000***</b>			
PAD	0.475	0.243	0.210	0.182	1.000	
	<b>0.000***</b>	<b>0.063*</b>	<b>0.014**</b>	0.224		
STATUS	-0.311	-0.206	-0.136	-0.113	-0.335	1.000
	<b>0.000***</b>	<b>0.001***</b>	0.147	0.641	<b>0.000***</b>	

level 1 (initial), and 292 local governments have the highest score (level 5 or optimal) for the capabilities of their internal monitoring apparatus. The mean value of OPINI is 3.82, indicating that, on average, the Indonesian local governments' financial statements received an unqualified audit opinion. Twenty-one local governments still receive a disclaimer opinion, while 1,300 have received an unqualified opinion from BPK. The Indonesian local governments generate 14% of their regional revenues from local own-source revenues. Maybrat Regency in West Papua has the lowest ratio of local own-source revenue of 0.2%, while Badung Regency has the highest ratio of 84.5%. Following that, 930 local governments are located in non-proliferated regions, while 600 local governments are from proliferated regions.

Table 7 presents the regression analysis with FEM results. The result concludes that the independent variables (the maturity of government internal control systems, government internal auditors' capabilities, audit

opinion, local own-source revenues, and local proliferation status) significantly impact performance accountability.

Hypothesis 1 predicts the positive impact of the maturity of the government's internal control system on performance accountability is empirically verified. Hence, local governments with higher maturity levels of internal control systems exhibit better performance accountability. Optimal internal control enables local governments to supervise more effectively and improve their performance accountability. This finding is in line with Parasdya (2018) and Junedah (2019). The maturity of government internal control systems reflects internal control levels over the entire activities that arguably improve the performance accountability of government institutions.

Hypothesis 2, which predicts the positive influence of government internal auditors' capabilities on performance accountability, is also empirically substantiated. Thus, more

**Table 7.** Regression Analysis with the Fixed-Effect Model

Variable	Coefficient	Standard Error	t-statistic	t-table	Probability
SPIP	0.0605	0.0068	8.8399	1.9615	0.0000*
APIP	0.0332	0.0037	8.8446	1.9615	0.0000*
OPINI	0.0368	0.0128	2.8837	1.9615	0.0040*
PAD	-0.2274	0.0998	-2.2797	1.9615	0.0228*
STATUS	-0.2495	0.0437	-5.7114	1.9615	0.0000*
C	3.1272	0.0586	53.3470	-	0.0000

\*significant at  $\alpha$  5%

capable government internal auditors will improve local governments' performance accountability. Competent, professional, and independent government internal auditors will enhance the effectiveness of supervisory activities and performance accountability. The result is in line with Suharyanto et al. (2018), Parasdya (2018), Kurniawan (2018), and Junedah (2019). However, it does not support the study developed by Kusumaningrum and Sutaryo (2015), who, in their observation, reveal that internal auditors' capabilities do not affect local governments' performance.

This study's analysis also reveals that audit opinion is significant, suggesting that local governments with better audit opinions have better performance accountability. BPK auditors generate audit opinions based on government accounting standards, disclosure adequacy, compliance with legal regulations, and the effectiveness of internal control systems. The finding is consistent with Handayani (2016) and Tarihoran (2018). However, it does not support the findings of Parasdya (2018), Burhani (2018), also Lestari, Rahayu, and Yudi (2019), who stated that audit opinion does not affect government institutions' performance accountability.

Subsequently, PAD negatively affects government institutions' performance accountability, implying that increased local own-source revenues reduce local governments' performance accountability. Thus, local own-

source revenues do not automatically increase performance accountability. This research also indicates that local governments with higher local own-source revenues should improve their performance accountability. The result is consistent with Lestari et al. (2019) also Armaja, Ibrahim, and Aliamin (2017) but contrary to Burhani (2018), who reveals that local own-source revenues positively affect local governments' performance accountability.

Lastly, local proliferation status negatively affects government institutions' performance accountability, suggesting that proliferated local governments have lower performance accountability. While many proliferated regions have failed to develop, a major reason is the central government's inadequate capacity to supervise new autonomous regions that have seemed to be "neglected." Consequently, these new regions run less effectively, as featured by unreliable government management, low-quality local governments' human resources, lack of infrastructure and facilities, poor public services, stagnant public welfare, and poor local democratic process. As a result, local proliferation status can affect local governments' performance accountability. This research is not in line with Trikurniasih, Handayani, Santoso, and Soleh (2019), who demonstrated that regional proliferation positively affects local governments' performance.

This study's additional tests employ two dif-

ferent models. The first models split the sample into local governments in and outside Java Island (Models 1 and 2). The second model breaks down the observations into proliferated and non-proliferated local governments (Models 3 and 4).

Model 1 in Table 8 demonstrates that for local governments in Java Island, the maturity of government internal control systems and capabilities of the government's internal auditors significantly affect performance accountability. In contrast, audit opinion, local own-source revenues, and proliferation status do not affect performance accountability. While Model 2 (local governments outside Java Island) shows that all five variables (the maturity of government internal control systems, capabilities of the government's internal auditors, audit opinion, local own-source revenues, and proliferation status) significantly affect performance accountability. Models 3 and 4 (proliferated and non-proliferated regions) also find similar results. Specifically, the maturity of government internal control systems, capabilities of the

government's internal auditors, and local own-source revenues affect performance accountability, while audit opinion does not affect performance accountability.

Optimal maturity levels of government internal control systems and government internal auditors' capabilities will improve local governments' achievements on SAKIP evaluation and good governance as their main objectives. Therefore, this research suggests that local governments need to improve the maturity of their internal control systems to at least level 3 (integrated) and their internal auditors' capabilities to at least level 3 (defined). This level is expected to increase their performance accountability and optimize their internal control function. It is necessary to carry out an assessment process of the government's internal control system to increase the maturity level of internal control. The assessment focuses on three components: the quality of setting goals, implementing structures and processes, and achieving goals that reflect the results of implementing the government's internal con-

**Table 8.** Additional Tests (Model 1 and 2)

Variable	Subsample based on location of local governments			
	(1) Java	(2) Outside Java	(3) Proliferated Regions	(4) Non-proliferated Regions
SPIP	0.3232 (0.0000)*	0.1508 (0.0000)*	0.0230 (0.0360)*	0.1102 (0.0005)*
APIP	0.1156 (0.0003)*	0.1158 (0.0000)*	0.0696 (0.0000)*	0.0156 (0.0014)*
OPINI	-0.0058 (0.9672)	0.2174 (0.0000)*	0.0257 (0.2143)	0.0316 (0.1632)
PAD	0.4511 (0.2360)	1.5765 (0.0000)*	-1.9016 (0.0000)*	-0.1270 (0.0000)*
STATUS	-0.3279 (0.1389)	-0.1632 (0.0241)*	-	-
Constant	3.0218 (0.0000)*	1.6265 (0.0000)*	2.9062 (0.0000)*	3.3141 (0.0000)*
Observations	357	1173	600	930
Adjusted R <sup>2</sup>	0.2223	0.1996	0.9937	0.9994
F-Test	21.3487	59.4577	465.1681	5236.914
Probability	0.0000	0.0000	0.0000	0.0000

\* significant at p<0,05

control system. Assessment of the quality of goal setting is carried out to ensure that the goals and objectives set to follow the organizational mandate, are results-oriented, and take strategic issues into account. The structure and process are assessed through parameters that indicate the quality of internal control, risk management, and efforts to control corruption. Furthermore, the achievement of organizational goals is assessed by achieving four objectives of the government's internal control system, namely effective and efficient activities, reliability of financial reporting, safeguarding of state assets, and compliance with laws and regulations.

Furthermore, increasing the level of capability of the government's internal supervisory apparatus can be done by maximizing all elements of the capability of the government's internal supervisory apparatus, namely: roles and services, human resource management, professional practice, accountability, and performance management, organizational culture and relations, and governance structure. The role and services of the government's internal supervisory apparatus include the roles and services provided by the government's internal supervisory apparatus to external stakeholders on a repeated and ongoing basis. Based on its role, the activities of the government's internal supervisory apparatus can be grouped into two, namely, the role of assurance and its role as consultants or advisory services. The more sophisticated the many types and scope of services provided by the government's internal supervisory apparatus following its role, the higher the level of capability of the government's internal supervisory apparatus will be.

The better management of human resources can be seen from the existence of appropriate processes and practices, starting from the recruitment, placement, and other processes to planning the development of human resources for the supervision of the govern-

ment's internal supervisory apparatus in the future. It will increase the level of capability of the government's internal supervisory apparatus. The assessment of the elements of professional practice also includes an assessment of the contribution of the government's internal supervisory apparatus to the sustainable development of the government's internal supervisory apparatus and the organization where the government's internal supervisory apparatus exists. It also includes the efforts of the government's internal supervisory apparatus in developing and maintaining quality assurance and improvement programs that include all aspects of the activities of the government's internal supervisory apparatus to ensure that it has worked following professional standards and codes of ethics.

Improving the elements of accountability and performance management can be done through the activities and efforts of the government's internal supervisory apparatus in providing the required performance information, both financial and non-financial performance information. Also, it can be done through managing, implementing, and controlling the operations of the government's internal supervisory apparatus and being accountable for the performance and results obtained by the internal supervisory apparatus government.

Assessment of organizational culture and relationships to ensure that the culture and internal relations of the government's internal supervisory apparatus in the organization are as seen in the organizational structure and internal management. This element can be improved by establishing good relations between the government's internal supervisory apparatus and the leaders of other units in the local governments where the government's internal supervisory apparatus exists. It covers the organization's culture and internal relations, the environment of the government's internal supervisory apparatus, and how the

culture and relationships of the organization impact key stakeholders and other parties outside the organization.

The assessment of the governance structure of the government's internal supervisory apparatus aims to assess whether the government's internal supervisory apparatus has adequate policies and processes to provide the necessary authority, support, and resources for the implementation of internal control. It also includes administrative and functional reporting relationships to ensure the independence and objectivity of the government's internal supervisory apparatus. Management efforts to improve the government's internal supervisory apparatus are human resource management, budgeting, preparation and monitoring, annual plans, provision of facilities and technology supervision, and implementation of supervision.

## CONCLUSION

This study empirically demonstrates that the maturity of government internal control systems, capabilities of government internal auditors, audit opinion, regional own-source revenues, and proliferation status simultaneously significantly influence local governments' performance accountability. Partially, the maturity of government internal control systems and capabilities of the government's internal auditors positively affect local governments' performance accountability. This study also employs audit opinion, regional own-source revenues, and proliferation status as the control variables. Our analysis reveals that audit opinions have a positive effect. In contrast, regional own-source revenues and proliferation status have a negative impact on the accountability of local government performance.

The theoretical implications of this study are expected to add references to the maturity of

the government's internal control system and the capability of the government's internal supervisory apparatus on the accountability of local government's performance. Practically, this study suggests the local governments the maturity of their internal control systems to at least level 3 (Integrated) and their internal auditors' capabilities to at least level 3 (Defined).

However, this study only analyzes the effects of two independent variables (the maturity of government internal control systems and the capability of the government's internal auditors) in addition to three control variables (audit opinion, regional own-source revenues, and local proliferation status) on local governments' performance accountability. Therefore, we suggest further research to add other factors that can affect local governments' performance accountability or observe performance accountability in other samples such as ministries/agencies.

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