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ANALYSIS OF THE EFFECTIVENESS OF THE GOVERNMENT INTERNAL CONTROL SYSTEM (SPIP) AND GOOD GOVERNANCE IN ENHANCING PERFORMANCE ACCOUNTABILITY (A CASE STUDY AT THE INSPECTORATE OF SUKABUMI REGENCY)

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Abstract
The research focuses on examining the effectiveness of the Government Internal Control System (SPIP) and good governance in improving performance accountability at the Sukabumi Regency Inspectorate. This research employed a descriptive qualitative approach with data collected through in-depth interviews, observations, and documentation. Four informans were selected using purposive sampling. Data validity was tested through data tringulation, while data analysis was supported by Nvivo 14 through coding, theme categorization, and matrix coding query techniques. The findings indicate that SPIP and good governance have been applicated effectively through risk-based supervision, standard operating procedures, information technology utilization, and the application of transparency and accountability principles. These practices have contributed to improved performance accountability, as reflected in performance achievement indicators, SPIP maturity levels, and APIP capability levels categorized as good. However, several challenges remain, including limited human resource, insufficient understanding of risk management, recurring audit findings, and suboptimal documentation practices. Therefore, strengthening human resource capacity, optimizing risk management, and enhancing the utilization of information technology are necessary to improve performance accountability sustainably.
Keywords*: Governance Internal Control System (SPIP), Good Governance, Performance Accountability.*

1. Introduction

Effective, transparent, and accountable governance is a primary demand of the bureaucratic reform era in Indonesia. As the manager of public resources, the government is required to account for every policy and program to the public. This is underscored by Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), which emphasizes states SPIP is a crucial instrument for providing reasonable assurance regarding the achievement of organizational objectives through efficient and effective internal controls, thereby supporting good governance. Building on this perspective, M. A. Nasir et al. (2024) state that SPIP implementation serves as an important mechanism for strengthening internal control systems, enhancing oversight effectiveness, and fostering accountable governance. Furthermore, Indriani & Siswantoro (2023) explain that well-implemented SPIP enhances internal control effectiveness, minimizes control weaknesses, and strengthens organizational accountability, although improvements are still needed regarding monitoring and follow-up on evaluation results.

Government performance accountability is measured through the Government Agency Performance Accountability System (SAKIP), as regulated by Presidential Regulation Number 29 of 2014. SAKIP requires government agencies to plan, measure, evaluate, and report performance in a systematic and quantifiable manner as a form of accountability for their governance activities. This aligns with research by Sofyan & Rahmawati (2025), which indicates that effective SAKIP implementation enhances accountability, transparency, and the quality of performance management within government agencies. According to Mardiasmo (2021), public accountability constitutes the government's obligation to account to the public for its management of resources. Additionally, Arens et al. (2017) state that internal control systems help ensure that organizations are able to accomplish their objectives, particulary in term of operational efficiency and regulatory compliance. Empirical evidence from Mujennah et al. (2022) further indicates that the adoption of the Government Internal Control System (SPIP) contributes to enhancing government agency

performance accountability by strengthening regulatory compliance control systems and improving organizational management effectiveness.

Performance accountability achievements at the Sukabumi Regency Inspectorate show positive progress, yet certain issues remain. Based on the 2022 Performance Report (LKj), the average performance indicator achievement reached 100%, with an SPIP maturity level of 106.13% and an APIP capability level of 66.67%. The 2023 Performance Report again showed a 100% achievement rate for performance indicators, with budget realization reaching 98.03%. In the 2024 Performance Report, performance indicator achievement reached 100% but budget realization was only 54.55%; meanwhile, the 2025 Performance Report showed an average performance achievement of 99.79% with 97.82% budget realization indicating improved efficiency but highlighting the continued need to optimize internal controls and performance oversight. Furthermore, the LKj documents note recurring findings and suboptimal SPIP implementation across regional government agencies, indicating that the effectiveness of the internal control system remains limited.

However, challenges persist regarding the application of SPIP and good governance principles. This aligns with research by Nasir & Gunawan (2019), which states that while the implementation of good governance and the Government Internal Control System (SPIP) significantly influences Government Agency Performance Accountability (AKIP), performance accountability in practice remains suboptimal, requiring strengthened oversight and follow-up on evaluation results. Similarly, research by Alya Rihhadatulaisy Mufidah et al. (2023) indicates that SPIP implementation at the Garut Regency Regional Inspectorate has generally been effective in supporting agency performance; nevertheless, certain oversight components have yet to meet targets, necessitating improvements in the effectiveness of internal controls. Furthermore, research by Purwanti (2022) indicates that the implementation of good governance in local government still faces challenges regarding transparency, accountability, and the management of government systems; consequently, strengthening systems and institutions is necessary to ensure optimal governance.

Regional inspectorates, acting as Government Internal Supervisory Apparatus (APIP), play a strategic role in ensuring the effectiveness of the Government Internal Control System (SPIP) and the application of good governance principles. As an element of government internal oversight, APIP no longer functions merely as a "watchdog" but also as a consulting partner that provides assurance, recommendations for improvement, and added value in support of governance, risk management, and internal control. Research by Putri & Setyaningrum (2024) indicates that enhancing APIP capabilities requires the effective application of governance, risk, and control (GRC) frameworks so that the oversight function can enhance the quality of government governance. This aligns with Government Regulation Number 60 of 2008 which states that internal oversight is conducted to provide reasonable assurance regarding the effective and efficient conduct of government operations. Furthermore, BPKP Regulation Number 6 of 2025 emphasizes the importance of enhancing APIP capabilities to strengthen the quality of internal oversight, governance, risk management, and control. Therefore, an in-depth analysis is required regarding the effectiveness of SPIP application and good governance in strengthening accountability for organizational performance.

Prior studies have predominantly examined the impact of the Government Internal Control System (SPIP) and good governance on performance accountability through quantitative approaches focused on macro causal relationships. However, these studies largely overlook the deep structural, behavioral, and operational friction occuring at the frontline of regional government oversight. An empirical gap exists within the Sukabumi Regency Inspectorate: while formal perfomance indikator show near perfect achievement such as high SPIP maturity and APIP Level 3 capability sharp budget realization fluctuatuons (dropping to 54.55% in 2024) and recurrent audit findings persist across local apparatus agencies. The novelty of this study lies in addressing this decoupling between formal compliance and field implementation. By depliying a qualitative case

study powered by NVivo 14, this research uncovers how the five SPIP elements interact with governance principles in practice and identifies the ground level impredimentsnamelu jurisdictional scale, severe staffing shortages, and procedural documentation gaps that hinder sustainable accountability.

2. Literature Review

2.1 Government Internal Control System (SPIP)

Ayem & Kusumasari (2020) explain that the Government Internal Control System (SPIP) is an integral, continuous process carried out by leadership and all employees to provide reasonable assurance regarding the achievement of organizational objectives through reliable financial reporting, compliance with laws and regulations, efficient and effective activities, and the safeguarding of state assets. Research by Fazlurahman et al. (2021) states that SPIP is a system comprising specific criteria based on government regulations that serves to control the conduct of government operations. In accordance with Government Regulation Number 60 of 2008, SPIP consists of five elements: the control environment, risk assessment, control activities, information and communication, and the monitoring of internal controls.

According to Arens et al. (2017), SPIP comprises policies and procedures designed to provide reasonable assurance that organizational objectives can be achieved efficiently and effectively. Effective internal control minimizes irregularities, enhances work efficiency, and supports the establishment of accountability within public sector organizations. These findings are supported by research from Haryanto & Andayan (2023), which indicates that the internal control system has a positive and significant impact on the performance accountability of government agencies. Furthermore, Munandar & Sopianti (2025) explain that the effective implementation of SPIP strengthens oversight functions, improves regulatory compliance, and fosters more accountable governance.

2.2 Good Governance

According to Nabila et al. (2025), good governance is a concept of government administration that emphasizes the principles of accountability, efficiency, participation, transparency, effectiveness, and the rule of law in the conduct of government affairs. Rosela et al. (2020) state that the implementation of this concept aims to establish a governance system capable of delivering quality public services, preventing corruption, and upholding the rule of law and the protection of human rights.

Mardiasmo (2021) explains that good governance is a system of government management that prioritizes accountability and transparency as key elements in the management of public resources. Implementing good governance principles is crucial for enhancing public trust in the government. Governments are required to conduct their affairs openly, responsibly, and free from misconduct. Effective governance enables objective decision-making and supports the delivery of optimal public services. This view is reinforced by research from Tulak et al. (2023), which indicates that applying the principles of transparency and accountability as the main pillars of good governance can improve public service quality and strengthen public confidence in government administration. Furthermore, Maolani et al. (2023) explain that a public accountability system is a vital instrument for achieving good governance, as it fosters transparency, enhances service quality, and reinforces government accountability to the public.

2.3 Performance Accountability

Performance accountability represents the obligation of government agencies to account for the execution of programs and activities aimed at achieving established organizational goals. According to A. Nasir & Gunawan (2019), government agency performance accountability is the manifestation of an agency's obligation to account for the success or failure of its mission in meeting established targets and objectives through a periodic accountability system. This accountability is realized through the preparation of performance reports that transparently and measurably depict the success levels of program implementation and budget

utilization. This view is reinforced by research from Rosayda et al. (2023) which states that government agency performance accountability is a essential instrument for achieving good governance by providing transparent and accountable performance information that serves as a basis for decision-making, evaluation, and public accountability.

Based on Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP), every government agency is required to undertake performance planning, measurement, reporting, and review and evaluation as an integrated system designed to enhance agency accountability and performance. The system aims to inhance the efficiency and effectiveness of budget utilization while fostering an accountable government. This is supported by research from Sofyan & Rahmawati (2025), which indicates that the effective application of SAKIP contributes to enhanced accountability, transparency, and performance within government organizations. Furthermore, Ritto et al. (2025) explain that the application of SAKIP pursuant to Presidential Regulation Number 29 of 2014 serves as a performance measurement instrument that integrates planning, measurement, reporting, and evaluation, thereby enhancing the effectiveness of government administration and the quality of agency accountability.

According to Mardiasmo (2021), public accountability is the obligation of trustees to account for, present, report, and disclose all activities to the trustors namely, the public. In local government, performance accountability serves as a tool to assess the extent to which government agencies effectively carry out their duties and functions in accordance with established targets. This view is supported by research from Stefan et al. (2023), which states that the application of SAKIP is a crucial instrument for measuring performance achievements, enhancing organizational effectiveness, and strengthening government agency accountability through processes of performance measurement, reporting, and evaluation. Furthermore, research by Muzaqi et al. (2025) explains that SAKIP implementation contributes to realizing the principles of good governance specifically accountability and transparency through integrated performance management.

3. Research Methods

A descriptive qualitative methodology is adopted in this research. The selected methodology was used to analyze the implementation of the Government Internal Control System (SPIP) and good governance in enhancing performance accountability at the Sukabumi Regency Inspectorate. The qualitative approach was chosen for its ability to provide an in-depth understanding of policy implementation, oversight processes, and actual conditions in the field. According to Sugiyono (2023), qualitative research is used to understand phenomena in their natural setting through the perspectives of informants, based on real-world conditions.

The research was conducted at the Sukabumi Regency Inspectorate. Informants were selected using purposive sampling a technique involving the selection of individuals based on specific criteria targeting those with the knowledge, experience, and direct involvement in the application of the Government Internal Control System (SPIP), the application of good governance, and the management of performance accountability, thereby ensuring they could provide information relevant to the research objectives Sugiyono (2023). The study involved four informants: a Skilled Auditor, a First-Level Government Affairs Supervisor (P2UPD), a First-Level Auditor, and the Inspectorate Secretary.

Table 1. Research Informant

No	Informant Code	Information
1	Informant 1	Skilled Auditor
2	Informant 2	First Expert P2UPD
3	Informant 3	Junior Auditor
4	Informant 4	Secretary of the Inspectorate

Source: researcher (2026)

The research data were obtained through detailed interviews, observation, and documentation. Sugiyono (2023) emphasizes that in qualitative research, data collection techniques generally take place in natural settings utilizing observation, in-depth interviews, and documentation to obtain comprehensive data regarding the phenomenon under study. Semi-structured interviews were conducted using an interview guide to elicit information on the application of the Government Internal Control System (SPIP), the application of good governance, supporting factors, obstacles, and contributions to enhancing performance accountability. Direct observations were made regarding supervisory activities, the implementation of internal controls, the execution of performance evaluations, and the implementation of good governance within the Sukabumi Regency Inspectorate. Documentation was obtained from Performance Reports (LKj) covering the 2022–2025 period.

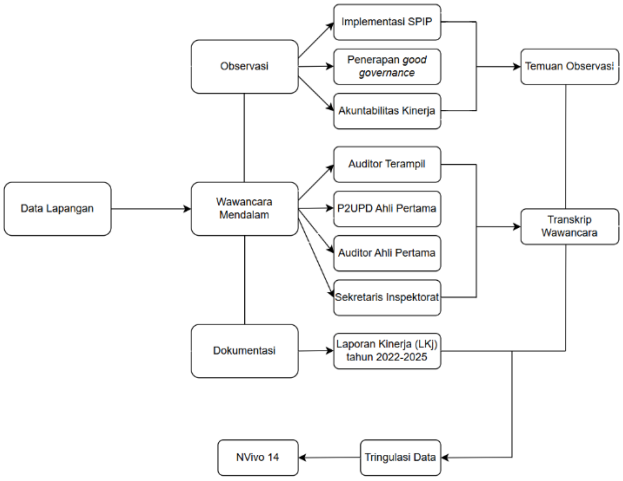


Figure 1. Data Collection Workflow
Source: researcher (2026)

The research process was systematically organized into several stages. The first stage involved research preparation, encompassing problem identification, a literature review, the development of interview instruments, and the selection of informants for in-depth study. The second stage was data collection through in-depth interviews, field observations, and document review. The third stage involved data processing: transcribing interview results, organizing research documents, and importing all data into NVivo 14 software. The fourth stage was data analysis, conducted through coding, thematic grouping (nodes), data visualization (using Word Clouds, Tree Maps, Hierarchy Charts, and Project Maps), and the analysis of relationships between themes using Matrix Coding Queries Jackson, K., & Bazeley (2019). The final stage involved drawing conclusions based on the interpretation of all research findings.

Data validity was tested using source triangulation and technique triangulation, as proposed by Denzin, N. K., & Lincoln (2011). Source triangulation was achieved by comparing information from four informants, while technique triangulation involved comparing results from interviews, observations, and documentation. This process aimed to ensure the consistency, credibility, and validity of the research data.

Research results were analyzed using NVivo 14 through several steps: open coding to identify key concepts; grouping nodes based on research themes; data visualization using Word Clouds, Tree Maps, Hierarchy Charts, and Project Maps; and Matrix Coding Queries to identify relationships between SPIP elements and good governance principles. Subsequently, the analysis results were interpreted descriptively by synthesizing findings from interviews, observations, and documentation to provide an overview of the effectiveness of SPIP implementation and good governance in enhancing the performance accountability of the Sukabumi Regency Inspectorate.

4. Research Findings and Discussion

4.1 Results



Figure 2. Word Cloud Results
Source: researcher (2026)

A word cloud is used to provide an initial overview of the research data's content trends based on word frequency. This visualization helps identify the informants' primary areas of discussion, serving as a foundation for the subsequent thematic analysis.

The word cloud analysis reveals that the most dominant terms are Kinerja (Performance), Inspektorat (Inspectorate), Pemerintah (Government), Pengawasan (Oversight/Supervision), Sukabumi, and Kabupaten (Regency). The dominance of these terms indicates that the primary focus of both the informants and the research documents is the execution of the government's internal oversight function by the Sukabumi Regency Inspectorate, aimed at enhancing organizational performance. The term Inspektorat appears most prominently because it serves as the unit of analysis regarding the implementation of the Government Internal Control System (SPIP) and the implementation of good governance principles. The high frequency of this term demonstrates that the discussion largely centers on the Inspectorate's institutional role as the Government Internal Supervisory Apparatus (APIP).

The terms Kinerja and Pengawasan also appear prominently. This indicates that oversight activities serve as the primary instrument for improving the performance accountability of regional government agencies. In the context of this study, oversight is understood not merely as auditing, but as encompassing reviews, evaluations, monitoring, guidance, technical assistance, and follow-ups on audit findings. Thus, oversight functions as a key mechanism for implementing SPIP and a means of realizing the principle of accountability within good governance. Furthermore, the appearance of terms such as SPIP, Sistem (System), Pengendalian (Control), Risiko (Risk), Maturitas (Maturity), Kapabilitas (Capability), and APIP highlights that SPIP implementation is a dominant theme in the research data. These terms indicate that the informants focused heavily on applying the five elements of SPIP, raising SPIP maturity levels, strengthening APIP capabilities, and managing risk as part of bureaucratic reform.

The risk-based oversight approach used to determine the entities subject to oversight is operationally reinforced by Informant 4 during their interview:

"We now employ a risk-based process; essentially, we identify work programs or specific initiatives that entail high risk and constitute strategic issues. These become the targets of our oversight, we do not monitor every single entity, but rather focus on areas based on risk assessment. This makes our oversight more effective and targeted."

The prevalence of terms such as Accountability, Report, Achievement, Indicator, Target,

Objective, Program, and Evaluation indicates that enhancing performance accountability is the primary focus of oversight activities. This demonstrates that the implementation of SPIP and good governance is geared toward ensuring the achievement of organizational performance targets through structured systems for reporting, evaluation, and performance measurement. Furthermore, the appearance of terms like Reform, Bureaucracy, Service, Governance, and Society suggests that the application of SPIP and good governance is not solely focused on internal organizational control but is also part of the bureaucratic reform agenda aimed at enhancing the quality of governance and public services. On the other hand, terms such as Regulation, Number, Review, Formulation, Management, and Internal indicate that oversight activities within the Inspectorate are deeply impacted by regulatory compliance, the use of standard operating procedures, and administrative governance mechanisms. This demonstrates that good governance practices are implemented through adherence to established legal norms and procedures.

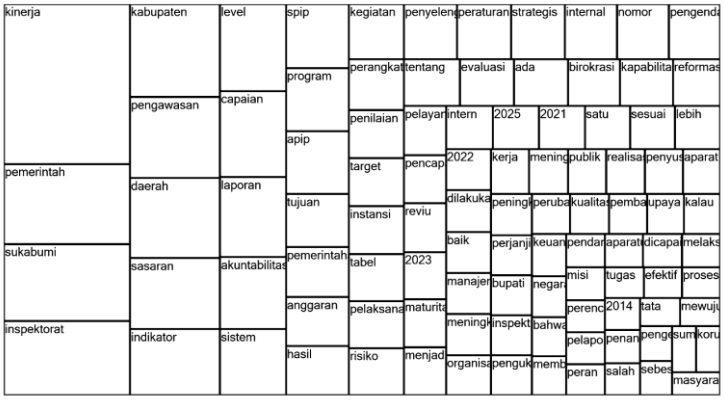


Figure 3. Tree Map Results
Source: researcher (2026)

A tree map serves to visually display the proportional distribution of themes derived from the coding process. The area of each box represents the frequency with which a concept appears, thereby enabling researchers to compare the relative dominance of different themes across the entire dataset.

Overall, the word cloud underscores that the study's empirical focus lies in the close relationship between SPIP, oversight, and performance accountability. The prominence of terms such as "oversight," "SPIP," and "accountability" indicates that oversight acts as the primary mechanism integrating SPIP implementation with the principles of good governance. These visual findings align with the results of the coding and matrix coding analyses, which identify the oversight function as the most dominant factor in strengthening the performance accountability of the Sukabumi Regency Inspectorate. Thus, the word cloud serves as supporting evidence that the implementation of SPIP and good governance in this study is oriented toward strengthening the oversight system as a means of ensuring organizational accountability.

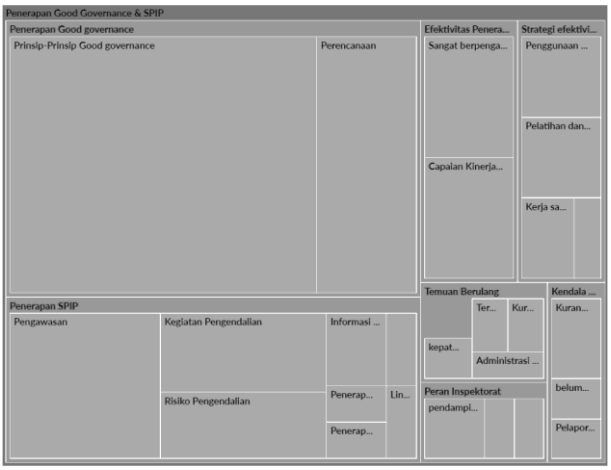


Figure 4. Hierarcy Chart Results
Source: researcher (2026)

A hierarchy chart is used to illustrate the structural relationships between the main themes and sub-themes derived from the coding process. This visualization helps explain the systematic organization of research concepts and highlights the themes that received the most extensive discussion.

The hierarchy chart analysis reveals that the research data is concentrated on several interconnected main themes: the application of good governance; the application of the Government Internal Control System (SPIP); the effectiveness of SPIP and good governance implementation regarding performance accountability; strategies for the effective application of SPIP and good governance; recurring findings; the role of the Inspectorate; and obstacles to implementing SPIP and good governance. The size of each box in the hierarchy chart represents the intensity or frequency of a theme's occurrence across the entire dataset of interviews and documentation. The larger the theme's size, the more dominantly it was discussed by informants or reflected in the research documents.

The most dominant theme is the implementation of good governance, indicating that the practice of good governance is the primary focus of oversight activities at the Sukabumi Regency Inspectorate. Within this theme, the sub-theme of good governance principles accounts for the largest proportion, particularly regarding the aspect of accountability. This dominance of accountability suggests that informants view accountability encompassing the execution of duties, adherence to operational procedures, the preparation of defensible reports, and performance evaluation as the core of good governance application. Meanwhile, the principle of transparency also emerges as a significant theme, albeit with a smaller proportion. Transparency is realized through information provision, the use of oversight applications, the holding of evaluation meetings, and the publication of performance documents in accordance with applicable regulations. Furthermore, the theme of planning demonstrates that good governance principles are integrated from the very beginning spanning the formulation of the vision, mission, goals, and strategic objectives, as well as the Strategic Plan (Renstra), Work Plan (Renja), and performance agreements ensuring that good governance is applied not only during the implementation phase but also throughout the organizational planning process. Informant 3 provides a concrete illustration of this transparency through the use of an internal application:

"Regarding transparency, for internal staff, we use the Simwas application, every working paper, work program, and audit result report (LHR) is uploaded there, making them accessible to everyone. The same applies to planning documents such as the Annual Work Plan (Renja), Strategic Plan (Renstra), performance agreements, and performance reports must all be published. That is one example of our transparency."

The next major theme is the implementation of SPIP (Government Internal Control System), illustrating that SPIP has become a primary instrument in supporting internal oversight activities. Within this theme, the oversight sub-theme stands out as the most dominant aspect compared to other SPIP elements. This is evidenced by activities such as risk-based auditing, monitoring, reporting of oversight results, adherence to standard operating procedures (SOPs), and the implementation of integrity pacts. Furthermore, the control activities sub-theme also accounts for a significant proportion, reflecting the conduct of periodic evaluations, the drafting of SOPs, the monitoring of follow-ups on audit findings, and quality control throughout the oversight process. Additionally, the findings indicate that the SPIP framework has been implemented in accordance with regulations, although the intensity of implementation and discussion varies across its components. Leadership commitment regarding the control environment sub-theme is explained by Informant 1:

"The control environment is essentially about how leadership maintains awareness of policies. It concerns policies and documentation specifically, ensuring our activities are well-documented. For instance, at the start of the year, we sign an integrity pact. The essence of this pact is to ensure that in carrying out our duties since our work at the Inspectorate involves oversight we always uphold independence, integrity, and objectivity, that is the core of our pact. That is why it is one of the policies our leadership requires us to establish."

The hierarchy chart also highlights the theme of the effectiveness of implementing SPIP and good governance regarding performance accountability as a dominant data cluster. The most prominent sub-theme within this group is the informants' perception that the application of SPIP and good governance significantly influences the enhancement of accountability and leads to improved organizational performance outcomes. These findings demonstrate a consistent view among informants that implementing these two concepts improves the quality of oversight, strengthens internal control systems, enhances reporting quality, and drives the more effective achievement of organizational performance indicators. Thus, the interplay between SPIP, good governance, and accountability is not merely conceptual but is reflected in the actual oversight practices at the Sukabumi Regency Inspectorate.

In addition to illustrating implementation, the hierarchy chart identifies various strategies that support the effective application of SPIP and good governance. Key strategies include the use of digital applications, the conduct of training and outreach programs, enhanced inter-agency cooperation, and efforts to improve oversight effectiveness. The prevalence of application usage indicates that digital transformation has become a crucial instrument for strengthening internal control systems through platforms such as Simwas, Sipedas, MyASN, E-Kinerja, and other information systems. Meanwhile, training and outreach activities reflect efforts to enhance human resource competencies, ensuring that the implementation of SPIP and good governance principles proceeds more optimally. The implementation of this supervisory program innovation is corroborated by Informant 4, who stated:

"Our Inspectorate has moved away from manual methods; we are essentially how should I put it driven to use applications for our oversight activities. Specifically, we utilize a program known as PIJJ Remote Internal Oversight which relies on software applications. This approach stems from the Inspector's enthusiasm for developing applications, and we now have several apps that support our supervisory functions. First, there is Simwas an internal oversight information system which covers everything from the planning stage through to follow-up actions. Then there is Sipeka if I recall correctly, that stands for a performance management system. There is also Sipedas, a system for managing village finances. And finally, there is E-MR, an application dedicated to risk management."

On the other hand, the hierarchy chart also reveals the existence of recurring findings throughout the research process. Themes such as regulatory compliance, coordination, administration, and resource limitations consistently emerged across various informants. The

recurrence of these themes indicates a high level of consistency in the informants' perceptions regarding the factors influencing the effectiveness of SPIP implementation and good governance. This consistency reinforces the credibility of the research findings, as they were derived through the triangulation of various data sources. Informant 2 described these recurring issues as follows:

"I have been conducting evaluations, reviews, and oversight for three years now, and there are always recurring findings. For instance, agencies carry out activities without the necessary terms of reference or Standard Operating Procedures (SOPs). That is the most common issue."

Another prominent theme is the role of the Inspectorate, which reflects a paradigm shift for the Government Internal Supervisory Apparatus (APIP) from a traditional oversight function to that of a strategic organizational partner. This role is manifested through guidance, monitoring, and consulting activities provided to regional government agencies. These findings demonstrate that the Inspectorate does not merely perform an assurance function but also acts as a consultant, assisting agencies in enhancing the quality of governance and internal control.

Nevertheless, the hierarchy chart also highlights obstacles in the implementation of SPIP and good governance. The most dominant challenges include human resource limitations, suboptimal implementation in certain areas, and persistent weaknesses in activity reporting and documentation. The challenges posed by geographical scope and human resource constraints were detailed by Informant 4, who stated:

"First of all, Sukabumi Regency is currently the largest regency in West Java and Madura. That is one point. Then, looking at the geography and the number of entities the volume of audit subjects it is quite substantial. We have 381 villages, 5 urban villages, 47 districts, and 35 regional government agencies. There are also 58 Community Health Centers. So, there are so many entities, yet our available human resources specifically auditors and P2 staff number only 45 people. That is one of the obstacles, our staffing requirement is 118, but currently, only 45 positions are filled."

Additionally, Informant 3 confirmed the existence of weaknesses regarding internal administrative documentation:

"Sometimes for instance, with internal meetings where we always conduct evaluations, such as performance reviews the process simply isn't documented. This is particularly relevant to SPIP, where evaluations must be recorded. If we conduct performance evaluations but fail to document them, there is how should I put it no evidence, even though the activity actually took place. That is really the only issue: the documentation aspect or rather, the lack thereof."

These findings indicate that the primary challenge in implementing SPIP and good governance lies not in the regulatory framework, but in organizational capacity to execute policies consistently and sustainably.

Overall, the hierarchy chart illustrates that accountability is the central theme linking the application of good governance with SPIP. Good governance is realized through the strengthening of principles such as accountability, transparency, and sound planning, while SPIP is implemented through oversight, control activities, risk management, and information systems that support internal control processes. The synergy between these two concepts has proven to contribute to enhancing the performance accountability of the Sukabumi Regency Inspectorate. Nevertheless, the effectiveness of their implementation still requires strengthening human resource capacity, optimizing the use of information technology, and refining documentation systems to ensure that the goal of accountable, good-governance-oriented administration can be achieved sustainably.

Table 2. Matrix Coding Query Results

Good Governance	**SPIP**				
	Information and Communication	**Control Activities**	**Control Environment**	**Monitoring**	**Control Risk**
Transparency	1	1	0	1	0
Accountability	0	0	1	8	0
Responsibility	0	0	0	0	0

Source: researcher (2026)

A Matrix Coding Query is used to analyze the interrelationships between research themes based on coding results. This visualization illustrates the strength of the interplay between good governance principles and the elements of the Government Internal Control System (SPIP), thereby identifying which dimensions share the strongest link in supporting enhanced performance accountability.

The Matrix Coding Query results reveal that the interplay between good governance principles and the elements of the Government Internal Control System (SPIP) is not evenly distributed across all dimensions. Across the entire dataset, the most dominant relationship was found between the principle of accountability and the SPIP element of oversight, with a co-occurrence frequency of eight instances. This finding indicates that accountability is the good governance principle most strongly implemented through SPIP oversight mechanisms.

Oversight within SPIP is realized through audits, reviews, evaluations, monitoring, tiered supervision, follow-up on examination results, and periodic performance evaluations. These mechanisms serve as primary instruments for ensuring that the execution of all duties is accountable and aligns with audit standards, Standard Operating Procedures (SOPs), and statutory regulations. Regarding the quality process of this tiered oversight reporting, Informant 4 added:

"Regarding this tiered oversight for instance, when conducting oversight, the report doesn't go straight from the staff member to the top instead, the staff member is supervised by the team leader, who is in turn supervised by the technical controller. The results of the technical controller's oversight are then supervised by the Regional Inspectorate Division Head, eventually reaching the final stage with the Inspector. That is the nature of tiered oversight."

Every auditor is also required to account for their performance based on official professional standards. Informant 1 highlighted this connection:

"In terms of accountability, our work as auditors is based on SAIPI (Government Internal Auditor Standards). There are clearly defined audit standards. Our accountability is evident because we work according to established standards. If we were to work outside those standards, it would amount to malpractice. So, in my view, our governance is actually quite good."

Thus, the stronger the oversight function, the higher the organization's level of accountability. Conversely, the relationship between the transparency principle and the elements of the Government Internal Control System (SPIP) is relatively weaker. Transparency shows only a single link to each of the following elements information and communication, control activities, and oversight while no connection was found with the control environment or risk assessment. These findings indicate that transparency practices at the Sukabumi Regency Inspectorate are primarily manifested through the use of information systems, report submission, evaluation meetings, and oversight mechanisms, rather than through the establishment of an organizational culture or risk management processes. This situation is

understandable given that some audit findings are restricted under regulations regarding the confidentiality of Audit Result Reports (LHP), resulting in the selective application of transparency. Meanwhile, the principle of responsibility showed no direct link to any SPIP elements during the coding process. A zero value across all cells does not imply that responsibility is absent from the organization; rather, it indicates that during coding, informants tended to associate the concept of responsibility with accountability rather than treating it as a distinct theme. In other words, the aspect of responsibility has been internalized within accountability practices through adherence to Standard Operating Procedures (SOPs), audit standards, and the obligation to account for oversight outcomes.

Conceptually, the matrix results indicate that SPIP implementation at the Sukabumi Regency Inspectorate is oriented more toward strengthening accountability than transparency. This aligns with the primary objectives of SPIP as stipulated in Government Regulation Number 60 of 2008, providing reasonable assurance regarding effectiveness, efficiency, reliable reporting, the safeguarding of state assets, and compliance with laws and regulations. Ultimately, all these objectives converge on enhancing accountability in government administration.

On the other hand, the limited connection between transparency and certain SPIP elements suggests that the implementation of good governance has not yet been fully and evenly integrated across all components of the SPIP framework. Transparency is still primarily realized through internal communication and reporting channels, whereas integration with the control environment and risk management does not yet appear prominent in the coding results. This presents an opportunity to strengthen a more open organizational culture and develop a more participatory risk management system. Based on the results of data coding and project map visualization, this study arrived at the following formulation

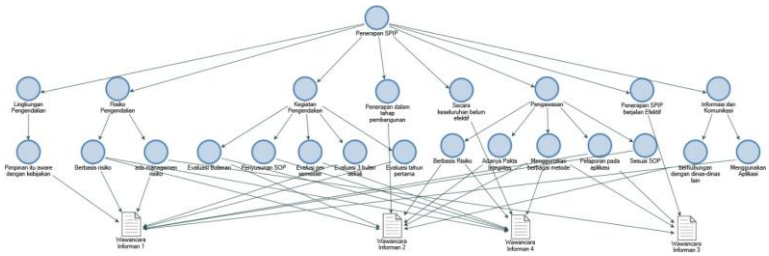


Figure 5. Coding results for the SPIP implementation mapping project.
Source: researcher (2026)

A Project Map is used to visualize the relationships between concepts, themes, and research data sources. This visualization provides a comprehensive overview of the interconnections among SPIP implementation, the application of good governance, supporting factors, obstacles, and improvements in performance accountability, thereby facilitating a comprehensive interpretation of the research findings.

Coding results indicate that the application of the Government Internal Control System (SPIP) at the Sukabumi Regency Inspectorate has generally been effective, despite facing certain implementation challenges. This effectiveness is reflected in the execution of all SPIP components namely the control environment, risk assessment, control activities, information and communication, and monitoring which have been integrated into the oversight process.

Regarding the control environment, leadership demonstrates a strong commitment to SPIP implementation through the establishment of organizational policies, the annual signing of integrity pacts, and the cultivation of a control culture that emphasizes integrity and professionalism. These conditions demonstrate that the "tone at the top" has served as the primary foundation for SPIP implementation. In terms of risk assessment, the Inspectorate has implemented a risk management approach aligned with the integrated SPIP concept. However,

interview results reveal ongoing challenges, specifically a lack of understanding among some regional government agencies regarding the compilation of risk registers, which has hindered the risk identification process from functioning optimally. These findings indicate that SPIP effectiveness is influenced not only by the Inspectorate's internal readiness but also by the organizational capacity of the entities subject to oversight. The fact that risk management understanding remains suboptimal at the agency level was confirmed by Informant 1, who stated:

"You see, the SPIP framework includes a risk assessment component. Sometimes, when we conduct audits at the agencies, we find they don't yet have a risk register. Every Regional Apparatus Organization (OPD) is required to have risk management documentation, yet they lack awareness and a true understanding of risk. Why is that? Well, people are often afraid to identify risks themselves you know how it is. Take corruption risk, for instance; they'll immediately say, 'But Sir, we aren't involved in corruption.' But that's not the point. The point is that the risk of corruption exists, so you need to implement mitigation measures to prevent it from happening. That is precisely what we are trying to do now raising awareness among the agencies. So, that's where the main challenge lies; dealing with risk issues is usually the hurdle we face during audits."

The control activities aspect demonstrates a relatively high level of implementation. All oversight processes have been conducted in accordance with the Indonesian Government Internal Audit Standards (SAIPI), Standard Operating Procedures (SOP), and the Annual Oversight Work Program (PKPT), alongside tiered supervision, periodic evaluations, monitoring, audits, reviews, and performance assessments. These mechanisms indicate that control activities have been carried out systematically to minimize the risk of irregularities. Regarding information and communication, the use of various digital applications such as Simwas, Sipedas, MyASN, E-Kinerja, and other supporting tools reflects a digital transformation that facilitates the implementation of the Government Internal Control System (SPIP). This digitalization accelerates information dissemination, enhances coordination between work units, and simplifies the documentation of oversight results. Meanwhile, monitoring activities are conducted through periodic evaluations monthly, semiannually, and annually via the Government Agency Performance Accountability System (SAKIP) mechanism and internal evaluations by leadership. However, analysis also revealed that some evaluation activities were not optimally documented, representing a weakness in substantiating the implementation of controls.

The effectiveness of SPIP implementation is further supported by Performance Accountability Report (LKj) data, which shows an SPIP Maturity Level achievement of 100% in 2023 and 2024, in 2025, the realization reached 89.97% (categorized as "high"), while the Government Internal Supervisory Apparatus (APIP) capability remained at Level 3 with 100% achievement. These data indicate that, at an institutional level, the implementation of SPIP has resulted in an effective internal control system, although further strengthening is still required in the areas of risk management, documentation, and human resource adequacy.

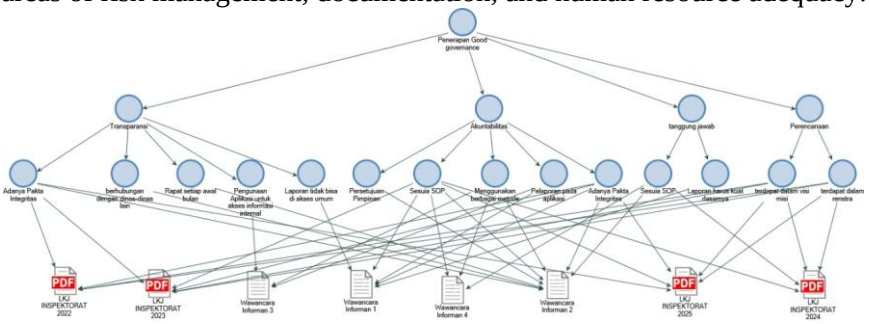


Figure 6. Coding results for the project mapping the implementation of good governance.

Source: researcher (2026)

Coding analysis results indicate that good governance principles have been applicated in the management of the Sukabumi Regency Inspectorate through the application of accountability, transparency, professionalism, regulatory compliance, and responsibility in carrying out supervisory duties.

The principle of accountability is realized through the drafting of performance agreements, the measurement of Key Performance Indicators (KPIs), the application of Standard Operating Procedures (SOPs) and SAIPI across all audit processes, the use of E-Kinerja and MyASN applications for performance reporting, and the conduct of periodic performance evaluations. Furthermore, all supervisory activities are carried out based on leadership approval and supported by adequate audit evidence, ensuring that every examination result is justifiable both administratively and professionally. The principle of transparency is applied through the use of internal information systems such as Simwas that allow all auditors to access supervisory documents, the publication of planning documents and performance reports, and the holding of routine monthly evaluation meetings. However, public transparency remains constrained by statutory regulations, particularly regarding the confidentiality of Audit Result Reports (LHP). Thus, transparency is applied proportionately in accordance with the principles of public information disclosure. The principle of professionalism is evident in the execution of audits based on professional standards, the use of various supervisory methods such as audits, reviews, evaluations, monitoring, and specific-purpose examinations and a tiered supervision structure involving auditors, team leaders, technical controllers, Assistant Inspectors, and the Inspector. This system ensures the quality of supervisory outcomes is maintained.

Additionally, good governance is reflected in strategic planning documents that consistently establish the vision of "Realizing an Accountable and Service-Oriented Government System" and a mission to enhance public services through innovation, professionalism, and accountability. This demonstrates that good governance principles have become an integral part of the organization's policy direction, rather than merely an administrative practice. Nevertheless, the implementation of good governance still faces several challenges, including a limited number of auditors relative to the scope of the supervisory area and the volume of audit subjects, highly dynamic regulatory changes, and suboptimal documentation of evaluation results. These constraints could potentially undermine the effectiveness of implementing good governance principles if not accompanied by a strengthening of institutional capacity. Regarding the challenge posed by the dynamic nature of regulatory changes, Informant 4 explained:

“Furthermore, there is the issue of regulatory changes which are currently constant so naturally, we have to adapt to these shifts; the situation is very dynamic. Consequently, our human resources are required to be adaptive or agile, so to speak and that is essentially the situation.”

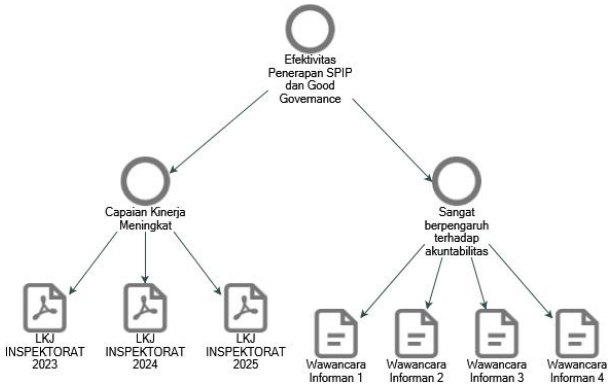


Figure 7. Coding results for the project mapping the implementation of SPIP and good governance.

Source: researcher (2026)

Based on the coding results, it was found that the implementation of SPIP and good governance are closely linked in enhancing the performance accountability of the Sukabumi Regency Inspectorate. All informants consistently stated that these two concepts significantly influence the quality of governance, the effectiveness of oversight, and the achievement of organizational performance. The alignment of the fundamental indicators of these two concepts was described by Informant 2, who stated:

"It certainly has a major impact; as mentioned earlier, if the fundamental principles of SPIP are implemented correctly, it will inevitably affect performance accountability, because the assessment indicators for performance accountability largely overlap with the fundamental principles of both good governance and SPIP."

The application of SPIP provides a systematic control framework comprising an integrated control environment, risk management, control activities, information and communication, and monitoring. Meanwhile, the application of good governance principles ensures that these control processes are carried out based on accountability, transparency, professionalism, integrity, and regulatory compliance. The synergy between these two systems results in organizational governance that is more structured, documented, auditable, and accountable. Documentary data indicates that the improvement in performance accountability is reflected in the achievements of the SPIP Maturity Level and APIP (Government Internal Auditor Apparatus) Capability indicators, which serve as the Inspectorate's Key Performance Indicators (KPIs). During the 2022–2025 period, the achievements for both indicators fell within the high to very high categories, enabling the consistent attainment of the strategic goal: "Increased Performance Accountability of Regional Government Agencies." This demonstrates that the implementation of SPIP and good governance serves not merely as an administrative compliance mechanism but also as a strategic instrument for enhancing the quality of organizational accountability.

However, the study also found that the improvement in accountability has not yet reached its full potential. Several inhibiting factors remain, including limited human resources (auditors), suboptimal risk management implementation across regional agencies, incomplete evaluation documentation, and the geographical complexity of the Sukabumi Regency oversight area. These factors indicate that the effectiveness of SPIP and good governance still requires the strengthening of organizational capacity to achieve more sustainable performance accountability.

Overall, the research results indicate that the implementation of SPIP and good governance are mutually reinforcing. SPIP provides a systematic internal control mechanism, while good governance establishes a normative foundation comprising accountability, transparency, professionalism, and integrity. The synergy between these two aspects has been shown to enhance organizational governance quality and strengthen the performance accountability of the Sukabumi Regency Inspectorate, although its effectiveness remains influenced by factors such as human resource capacity, the quality of risk management implementation, and the consistency of control documentation. Thus, it can be concluded that the more effective the application of SPIP and the more optimal the implementation of good governance principles, the higher the level of performance accountability the Sukabumi Regency Inspectorate can achieve.

5. Discussion

Based on the NVivo 14 analysis, this study demonstrates that the implementation of the Government Internal Control System (SPIP) and good governance at the Sukabumi Regency Inspectorate positively influences the enhancement of performance accountability. This conclusion was reached by synthesizing all analysis results, ranging from word clouds and hierarchy charts to matrix coding queries and project maps. Word cloud visualizations reveal the dominance of terms such as performance, oversight, SPIP, accountability, and Inspectorate, indicating that the

organization's primary activity focuses on executing oversight functions to improve accountability. These results are reinforced by a tree map showing that the themes of oversight, control, and accountability account for the largest proportions, thereby demonstrating that SPIP has become a key mechanism supporting organizational governance.

These findings are further underscored by a hierarchy chart showing that the application of good governance and SPIP are the two most dominant themes across the entire research dataset. Regarding good governance, the principles of accountability, transparency, and planning were the themes most frequently discussed by informants. Meanwhile, regarding SPIP, elements such as oversight, control activities, risk management, information and communication, and monitoring have been systematically implemented through risk-based audits, the use of SOPs and SAIPI, monitoring, periodic evaluations, and the utilization of information technologies such as Simwas, Sipedas, and E-Kinerja. This implementation demonstrates that SPIP functions not merely as an internal control tool but also as an instrument to strengthen good governance principles within the conduct of oversight.

The positive relationship between SPIP, good governance, and performance accountability is clearly evident in the matrix coding query results. The analysis reveals that the strongest relationship exists between the principle of accountability and the SPIP oversight element, showing the highest frequency of association compared to other inter-theme relationships. These findings indicate that the more effective the oversight function executed through SPIP, the higher the level of organizational performance accountability. In other words, the enhancement of accountability is driven not only by the existence of an internal control system but also by the application of good governance specifically accountability and transparency within every oversight process.

Furthermore, the project map demonstrates that all elements of the Government Internal Control System (SPIP) have been implemented and integrated with the principles of good governance. Leadership commitment, the application of risk-based oversight, the utilization of information technology, the conduct of periodic evaluations, and the enhancement of Government Internal Supervisory Apparatus (APIP) capabilities have proven to support improved oversight quality and the achievement of performance indicators. Documentation from the 2022–2025 Performance Accountability Reports (LKj) also indicates that SPIP maturity falls within the high category and APIP capability has reached Level 3, this signifies that the internal control system is functioning effectively and contributing tangibly to enhanced performance accountability. However, the study also identified several challenges, including human resource limitations, suboptimal risk management understanding among regional government agencies, recurring audit findings, and less-than-optimal activity documentation. These challenges do not indicate a failure in SPIP or good governance implementation; rather, they represent factors requiring improvement to ensure the continuous enhancement of effectiveness.

These findings align with the research of Nasir & Gunawan (2019), which concluded that the application of SPIP and good governance has a significant positive impact on Government Agency Performance Accountability (AKIP). Similarly, research by Mufidah et al. (2023) demonstrated that SPIP aplicartion enhances oversight effectiveness, despite challenges in certain control elements. These findings also reinforce the research of Putri & Setyaningrum (2024), which explained that enhancing APIP capabilities through the strengthening of governance, risk, and control (GRC) improves the quality of oversight and accountability within public sector organizations.

Overall, the research findings indicate that the implementation of SPIP and good governance at the Sukabumi Regency Inspectorate has a positive effect on enhancing performance accountability. This positive impact is reflected in improved oversight quality, the implementation of more systematic internal controls, the utilization of information technology, adherence to standards and regulations, and enhanced organizational performance outcomes. Thus, SPIP and good governance serve not merely as administrative instruments but as a fundamental basis for

achieving effective, transparent, and accountable government governance. Nevertheless, strengthening human resources, fostering a risk management culture, and improving documentation quality remain essential to ensure that the implementation of these concepts yields optimal and sustainable benefits.

6. Conclusion

SPIP and good governance practices at the Sukabumi Regency Inspectorate operate effectively in establishing tiered supervisory structures, achieving Level 3 APIP capabilitis, and maintaining formal Key Performance Indicators. Nonetheless, their substantive contribution to performance accountability remain uneven. Matrix coding reveals an over reliance on compliance audits to enforce accountability, while the integration of public tranparency, preventative control environments, and agency level risk assessment remains underdeveloped.

From a practical perspective, these findings provide critical insights for regional governance. First, local authorities must strengthen risk management capabilities by providing structured technical guidance to regional apparatus organizations (OPDs), thereby fostering independent risk registers and eliminating institutional apprehension toward risk self disclosure. Second, inspectorates must optimize digital platforms (such as Simwas and E-MR) to establish integrated documentation and verifiable audit trails for all informal evaluations, periodic reviews, and corrective follow ups. Third, to mitigate the severe workforce deficit where 45 existing functional auditors oversee hundreds of administrative entities across vast geographic areas the regional government needs to realign staffing allocations and expand Remote Internal Oversight (PIJJ) mechanisms.

This research has limitations that warrant consideration. As a single qualitative case study focused primarily on four key internal informants and official performance documentation (LKj) within the Sukabumi Regency Inspectorate, the empirical insights capture an internal supervisory perspective rather than the frontline operational experiences of external auditees (OPDs). Consequently, future research should employ multi site comparative qualitative studies or mixed method designs to incorporate auditee feedback and assess cross-jurisdictional accountability dynamics across diverse local governments.

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