

# The Effect of Control System Maturity and the Government Internal Oversight Capability Level on Audit Opinions

*The Effect of Control  
System Maturity*

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## ABSTRACT

*This research aims to evaluate the impact of the maturity of the Government Internal Control System (Sistem Pengendalian Intern Pemerintah/SPIP), the level of capability of the Internal Government Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah/APIP), and Performance Accountability measured by the Government Performance Accountability System Index (Sistem Akuntabilitas Kinerja Instansi Pemerintah/SAKIP) on the audit opinion of Local Government Financial Statements (Laporan Keuangan Pemerintah Daerah/LKPD). The data used in this research are the results of BPKP's evaluation for SPIP maturity, the level of APIP capability assessed through quality assurance by BPKP, SAKIP index assessed by the Ministry of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia, and audit opinions on LKPD issued by BPK RI for the years 2018, 2019, 2020, 2021, and 2022 for Local Governments. From a population of 542 local governments, this research sampled 520 Local Governments over 5 years (2018 to 2022) using secondary data, with a total of 2600 processed data. The results of the research indicate that the maturity level of SPIP, the capability level of APIP, and performance accountability have a positive impact on the issuance of audit opinions on LKPD. Therefore, improving SPIP maturity, APIP capability, and enhancing performance accountability can increase the accountability, reliability, and fairness of local government financial statements in obtaining Unqualified Opinion (Wajar Tanpa Pengecualian/ WTP).*

**Keywords:** SPIP Maturity, APIP Capability, Performance Accountability, Audit Opinion, Regional Government Financial Reports.

## ABSTRAK

*Penelitian ini bertujuan untuk mengevaluasi pengaruh maturitas Sistem Pengendalian Intern Pemerintah (SPIP), tingkat kapabilitas Aparat Pengawasan Intern Pemerintah (APIP), dan Akuntabilitas Kinerja yang diukur dengan indeks Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) terhadap opini audit Laporan Keuangan Pemerintah Daerah (LKPD). Data yang digunakan dalam penelitian ini adalah hasil evaluasi BPKP untuk maturitas SPIP, tingkat kapabilitas APIP yang dilakukan penjaminan kualitas oleh BPKP, dan indeks SAKIP yang dilakukan penilaian oleh Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia, serta opini audit LKPD yang dikeluarkan oleh BPK RI pada tahun 2018, 2019, 2020, 2021 dan 2022 terhadap Pemerintah Daerah. Dari populasi pemerintah daerah sebanyak 542, penelitian ini mengambil sampel sebanyak 520 Pemerintah Daerah selama 5 tahun (2018 s.d. 2022) dengan data sekunder, dan data yang diolah sebanyak 2600 data. Hasil penelitian menunjukkan bahwa tingkat kematangan atau maturitas SPIP, tingkat kemampuan*

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atau kapabilitas APIP, dan akuntabilitas kinerja memiliki pengaruh positif terhadap pemberian opini audit terhadap LKPD. Oleh karena itu, peningkatan maturitas SPIP, kapabilitas APIP, dan peningkatan akuntabilitas kinerja dapat meningkatkan akuntabilitas, keandalan dan kewajaran dari laporan keuangan pemerintah daerah dalam mendapatkan opini Wajar Tanpa Pengecualian (WTP).

**Kata kunci:** Maturitas SPIP, Kapabilitas APIP, Akuntabilitas Kinerja, Opini Audit, Laporan Keuangan Pemerintah Daerah

## INTRODUCTION

Presidential Regulation Number 12 of 2019 explains that examining regional government financial reports is very important for carrying out regional financial management (Marsella & Aswar, 2019). The audit produces an Audit Result Report (*Laporan Hasil Audit/LHP*) which contains the audit opinion of the Financial Audit Agency (*Badan Pemeriksa Keuangan/BPK*). The audit opinion submitted by the BPK is a written statement whether the financial statements are reasonable from various material aspects of the audit process. This audit opinion is one measure of the success of accountability in government financial management, including regional governments. The government is required to carry out financial accountability and transparency in the context of realizing good governance. The concept of good governance in the government system according to Addink (2003) shows in the context of government interaction with the nation, which is presented by (1) fundamental rights, (2) effectiveness and transparency, (3) government accountability, and (4) development of the rule of law. The auditor's opinion given by the BPK on government financial reports is an indicator of the quality of financial accountability, but in practice it is still found that regional governments have not received an Unqualified Opinion (*Wajar Tanpa Pengecualian/WTP*) as the highest level in providing opinions. Based on the Summary of Audit Results for 2022 published by the BPK, in the examination of Regional Government Financial Reports (*Laporan Keuangan Pemerintah Daerah/LKPD*) in 2022 there were still 46 LKPD that had not received a WTP opinion out of a total of 542 LKPD in 2022 or 9% (Harimurti & Iskak, 2023).

The BPK revealed that there were 7,661 main findings consisting of 12,855 problems with SPI weaknesses and 7,227 problems with non-compliance, therefore the BPK provided recommendations for the findings to improve the organization in the future. On the other hand, the level of opinion obtained on LKPD has increased in the last five years (2018 –2022), increasing by 9% from 82% in 2018 to 91% in 2022, this indicates that the Regional Government continues to make improvements in order to increase financial accountability (Abi et al., 2018; Widajatun & Kristiastuti, 2020). The development of LKPD opinions is interesting because the audit is divided into 2 (two) factors, including compliance with statutory regulations and the internal control system (*Sistem Pengendalian Internal/SPI*), influencing the giving of opinions by the BPK (Hartanto, 2022). The same research conducted by Saleh & Rahadian (2023), stated that an inadequate internal control system and a low level of compliance in regional financial management were the reasons why obtaining a WTP opinion was unsuccessful. Internal control is an important part of the principles of government administration based on good governance Napitupulu (2023), as in Law Number 17 of 2003 concerning State Finances and provisions regarding the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah/SPIP*) namely PP Number 60 of 2008, which explains the definition, elements elements, and guidelines for implementing SPIP in government agencies (Mulyani & Suryawati, 2011). The guidelines state that the purpose of SPIP is to provide adequate confidence that organizational goals can be achieved through effective and efficient activities, reliable financial reporting,

safeguarding state assets, and compliance with laws and regulations (Hayati & Aviana, 2021).

The facts show that internal control is still unable to have a significant impact on opinion, therefore, in assessing the implementation of internal control, a value tool called SPIP maturity is used, which is a form of organizational maturity in implementing internal control. The purpose of maturity assessment is to assess how mature an organization is in achieving SPIP objectives, namely through effective and efficient activities, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations (Vivares et al., 2018). The assessment criteria are determined by the Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan/BPKP*) and are used to assess the level of implementation or maturity of SPIP in an agency (Ramaditya & Prihantoro, 2020). The internal monitoring function is very important to identify and handle risks, ensure control performance, and encourage good governance (Rija & Ernesto, 2018). The inability of internal supervision can lead to supervisory gaps, difficulties in finding and reducing financial improprieties or non-compliance (Erlina et al., 2022). Previous research conducted by Ageng & Usman (2023), the SPIP maturity level and APIP/ *Aparat Pengawasan Intern Pemerintah* capability had a positive impact on financial report opinions. Wulandari & Bandi (2015), also conducted research looking at how the APIP capability variable had an impact on BPK opinion and found that APIP capability did not have much impact on BPK opinion because in the year of research conducted by Pratiwi et al. (2020), the average APIP capability is still at level 1 (initial) so it does not have a significant positive impact on BPK opinion.

Addink (2003), states that one aspect of good governance in government agencies is accountability, this is realized through SAKIP/ *Sistem Akuntabilitas dan Kinerja Instansi Pemerintah* or the Government Agency Accountability and Performance System stipulated in PP Number 20 of 2014. This tool is used as a system that is responsible for assessing performance and accountability as well as responsibility carried out from planning preparation in the form of a Strategic Plan to performance accountability in the final form of LAKIP/ *Laporan Akuntabilitas Kinerja Instansi Pemerintah* (Government Agency Performance Accountability Report). Article 20 in PP Number 20 of 2014 also shows that performance reports are submitted simultaneously with financial reports, this indicates that the government's role is to be fully responsible to the people for the use of finance as a form of accountability (Ainbuli, 2012). In relation to accountability, Law 32 of 2004 stipulates that every regional head must provide reports on the implementation of regional government to the government, DPR and the public (Ramadhan, 2023). SAKIP will be useful for a regional leader or head because it will allow them to measure the performance and growth of each SKPD/ *Satuan Kerja Perangkat Daerah*, apart from that this system can be used as a measure to show how much budget has been used for regional development. This research aims to see how the maturity of the Government Internal Control System (SPIP), the capability of the Government Internal Supervisory Apparatus (APIP), and performance accountability impact the provision of audit opinions.

## LITERATURE REVIEW

Agency theory is a contract between the manager or agent and the owner or principal (Misenti, 2018). The relationship in question is agency, which is a cooperation contract involving two parties: management (shareholders) and the principal (shareholders) to carry out company operations Delegation of authority from the principal to the agent usually causes problems due to differences in interests. The principal as party granting authority to (Osipova, 2015). An agency relationship occurs when the principal gives authority to an agent to manage the company, then the manager or agent exercises this authority on behalf of the principal in his agent capacity, not always being able to track the agent's performance at all times (Atlas, 2007). Agency theory highlights that agency

problems are caused by information asymmetry or inequality of information held between principals and agents. The main challenge with agency theory is to explain how the parties involved in a contract can manage the contract to minimize costs as a result of asymmetric information and conditions experiencing uncertainty (Bendickson et al., 2016). It can be concluded that agency theory is very important for a company as a way for company managers to report work results to shareholders in certain ways to maximize the use of costs efficiently, so that the possibility of the company experiencing financial difficulties can be minimized.

Agency theory is used in this research as a relevant framework regarding the influence of SPIP maturity, APIP capability, and performance accountability on audit opinions. Agency theory covers the relationship between principals and agents. In the context of government agencies, principals can be considered citizens or citizens, while agents are government agencies. Agency theory states that the separation between owners and managers, so that the supervisory function becomes important. In this context, the role of supervision and control as regulated in PP 60 of 2008 states that in achieving effective, efficient, transparent, accountable state financial management, officials such as heads of institutions/governors/regents/mayors are obliged to exercise control over government administration (Polidu et al., 2020). Meanwhile, in controlling this control, APIP or supervisors in the Provincial/City/Regency Inspectorate are present to provide adequate confidence in the management of state finances.

Based on Law 30 of 2014, APIP (Government Internal Supervisory Apparatus) is the inspectorate general, non-ministerial government agency supervision units, provincial inspectorates, and district/city inspectorates (Kurnia, 2020). The Law on Regional Government also stipulates that there are points related to the supervision of the implementation of regional government carried out by APIP according to the Province/Regency/City area. The Government Internal Supervisory Apparatus (APIP), which consists of the Government Financial Oversight and Management Agency (BPKP), Inspectorate General (ITjen), Provincial Inspectorate, and Regency/City Inspectorate, is assigned to carry out audits, evaluations, and other supervisory activities, such as monitoring, consultation and assistance, in accordance with Article 47 of Government Regulation Number 60 of 2008 concerning the Government's Internal Control System (Nuha et al., 2021). APIP carries out its duties by providing early warnings, increasing the efficiency of risk management, and improving the quality of government governance. APIP is responsible for providing adequate confidence in the achievement of objectives by government agencies. BPKP Regulation Number 8 of 2021 defines APIP capability as the ability of APIP to carry out supervisory activities supported by good supervisory support, so that it can encourage quality supervision results so that it can carry out its role effectively (Yusup & Rahadian, 2023). The assessment is carried out in the same way as the SPIP maturity assessment, namely through: (1) capability self-assessment by each APIP, (2) evaluation of the results of the self-assessment by BPKP, and (3) follow-up monitoring carried out by BPKP and APIP. The assessment components that APIP has in carrying out its duties include: (1) supervisory support, (2) supervision activities, and (3) quality of supervision.

According to Law no. 28 of 1999, the principle of accountability is one of the principles of implementing good governance (Manengal, 2019). According to this principle, all government actions and their results must be explained to the community or local community and accountable to the community. One of the best ways to increase accountability is to implement the Government Agency Performance Accountability System (SAKIP). SAKIP is basically a tool used by government agencies to fulfill responsibility for the success or failure of implementing organizational goals. It involves planning, budgeting and performance reporting systems to support accountability reporting from all points of view. One of the products of the Government Agency Performance Accountability System (SAKIP) is the publication of the Government Agency Performance Accountability Report (*Laporan Akuntabilitas Kinerja Instansi Pemerintah/LAKIP*). This report provides an overview of the performance that has been

achieved by a government agency in implementing programs and activities funded by the State Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Negara/APBN*) or Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah/APBD*). During a one-year budget cycle, government agencies must be able to show their performance quantitatively, both in numbers and percentages. LAKIP functions as a tool for evaluating the performance of government agencies during the current fiscal year.

Based on the definition in Article 1 paragraph (11) of Law Number 15 of 2004 concerning Auditing of State Financial Management and Responsibility, an audit opinion is a professional statement from an auditor regarding the reasonableness of the financial information contained in government financial reports. The Supreme Audit Agency (2022) provides audit opinions in accordance with Law Number 15 of 2004, by differentiating them into four categories, namely: (1) Unqualified Opinion (WTP) or Unqualified Opinion is an auditor's opinion which concludes that the government's financial reports are satisfactory. presented fairly and in accordance with applicable accounting principles, (2) Qualified Opinion (*Wajar Dengan Pengecualian/WDP*), namely the opinion given when the auditor states that a small part of the information in the financial statements may not be appropriate or cannot be verified, but overall the report is considered fair, (3) Unfair Opinion or Adversely Opinion, namely the auditor's opinion which concludes that the financial statements are not presented fairly and are not in accordance with applicable accounting principles, and (4) Giving No Opinion (*Tingkat Mutu Pelayanan/TMP*) or Disclaimer Opinion, p. This is issued when the auditor is unable to provide an opinion due to limited information or significant uncertainty.

## METHODS

The methodology used in this research uses quantitative methods with secondary data obtained from the BPKP and PANRB/*Pendayagunaan Aparatur Negara dan Reformasi Birokrasi* Ministry Performance Reports as well as the Summary of BPK RI Audit Results. The data collection technique uses documentation techniques, with the local government population in the period 2018 to 2022. The research sample used used purposive sampling. The data analysis method in this research uses SPSS software. A dependent variable or dependent variable is defined as a variable that can be influenced by an independent variable, in other words the independent variable has an influence on the dependent variable. This research uses financial report opinion as the dependent variable. A summary of the operational definitions of dependent variables and independent variables can be seen in Table 1 below:

**Table 1.** Operational Definition of Variables

No	Variable	Sub Variable	Proxy
1	Dependent Variable	Financial Report Opinion	LKPD Opinion
2	Independent Variable	SPIP maturity	SPIP Maturity Value
3	Independent Variable	APIP capabilities	APIP Capability Value
4	Independent Variable	Performance Ability	SAKIP Index

The population in this research is the unit of analysis, namely all local governments in Indonesia. There are a number of research populations, namely 34 Provincial Governments, 93 City Governments, and 415 Regional Governments. Determining the research sample using the purposive sampling method, namely selecting samples with considerations or criteria determined by the researcher. This research uses logistic regression analysis. The reason for choosing this method is because the data used in this research is non-metric in the delpelndeln variable. This research aims to understand the characteristics of the sample and describe the variables used in the research.

## RESULTS

The research object used uses secondary data obtained from the BPKP Performance Report, the Ministry of PANRB and the Summary of BPK RI Audit Results. The population in this study are all local governments in Indonesia. The data used during the research took place from 2019 to 2022. The sampling method used a purposive sampling method. From 542 Regional Governments, a sample of 520 Regional Governments was selected as a sample with the following details:

**Table 2.** Data Determination and Sample Determination

Type	Amount
Provincial government	34
City government	93
District government	415
Total Local Government	542
Financial Reports that are not audited by the BPK	(0)
APIP has not yet been assessed by BPKP	(4)
APIP has not yet been assessed by PANRB	(0)
The SAKIP assessment has not yet been carried out by PANRB	(18)
Number of Samples	520

Descriptive statistical analysis provides an overview of the minimum value, maximum value, average value, deviation standard value, and the range of internal and external variables (Ghozali, 2016). The development of descriptive statistics aims to analyze and present data by implementing calculations that are able to describe the occurrence and characteristics of related data. The maximum value represents the highest value, while the minimum value represents the lowest value. The following are the results of descriptive statistical tests that have been carried out:

**Table 3.** Sample Determination and Wald test (partial t test)

Variable	N	Minimum	Maximum	Mean	Standard Deviation	B	S.E.`	Wald	Sig.
SPIP	2600	,00	3,00	2,4935	,66051	0,948	0,107	77,873	0,000
APIP	2600	1,00	3,00	2,2315	,62234	0,295	0,136	4,729	0,030
SAKIP	2600	,00	6,00	2,5573	1,14435	0,446	0,065	47,239	0,000
OPINI	2600	,00	1,00	0,9050	,29327				
Valid N (listwise)	2600								
Constant						-1,456	0,273	28,472	0,000

The t test was carried out with the aim of testing each independent variable with the dependent variable in the research (Ghozali, 2011). A hypothesis in research can be said to be significant if it has a t-statistic value of  $>1.96$  and  $<0.05$  for the p-value. The test results are in line with tests conducted by Ageng & Usman (2023) and Agustiawan & Rasmini (2016) which stated that the level of SPIP maturity has a positive and significant impact on financial statement opinions. The reliability of financial reports will be better if implemented with a more mature SPIP. If you look at the SPIP maturity data and audit opinions, the majority of regional governments that do not receive an Unqualified Audit Opinion (WTP) are regional governments that have a low SPIP maturity level. Therefore, it is recommended that the Regional Government increase the implementation of SPIP maturity in accordance with the guidelines of Perka BPKP 05 of 2021 in order to realize the 4 objectives of SPIP, namely achieving objectives, reliability of financial reports, safeguarding assets, and compliance with legislation. If these 4 goals can be achieved, then the potential for Regional Government to get a WTP opinion is higher. Apart from that, an active role is needed between the Regional Government, APIP, and BPKP to develop and equip the Regional Government to implement SPIP and increase the maturity level of SPIP. Connected with agency theory, high SPIP maturity can increase principal trust in agents. If the internal control system functions well, the principal has confidence that the financial reports and controls

implemented by the agent can be relied upon. On the other hand, if SPIP maturity is low, the principal, in this case the public, needs to rely more on the role of the Financial Audit Agency (BPK) as an external auditor to verify the reliability of financial reports.

The test results are in line with research by Wulandari & Bandi (2015) which examined the influence of APIP capabilities on financial report opinions, that APIP capabilities increase the potential for financial report opinions. The results of this research support RI Presidential Instruction Number 9 of 2014 which states that quality, transparency and accountability in regional financial management require intensification of APIP's role. Thus, the research results show the important role of APIP capability in increasing accountability in regional government administration. If you look at the data from APIP capability levels and BPK audit opinions that obtain WTP. The majority of Regional Governments whose APIP capabilities are still low are vulnerable to receiving opinions other than WTP. Therefore, commitment from all regional governments is needed to strengthen APIP in order to realize accountability in regional government administration. Apart from that, the role of BPKP as APIP supervisor is needed in improving the quality of APIP in Regional Government. APIP in the context of Regional Government is a Provincial/Regency/City Inspectorate depending on the type of region. APIP capability refers to the ability of the internal monitoring function carried out on its government entities. Connected with agency theory, a high APIP capability means that the internal monitoring function will be stronger so that agents can provide more complete and accurate information to the principal, this reduces information asymmetry that may occur between the government and the public.

This is in line with research conducted by Vilanti & Amin (2015) stating that Performance Accountability has succeeded in providing a positive relationship to the provision of BPK audit opinions. As Presidential Decree Number 29 of 2014 concerning the Performance Accountability System for Government Agencies states that accountability and improvement of organizational performance is required, the product of performance accountability also coincides with the submission of financial reports. If you look at the data from performance accountability in Regional Governments, regional governments that have not received a WTP opinion do not yet have performance accountability scores of Very Poor (D) or Poor (C). This indicates poor performance accountability reporting, which is also in line with the lack of financial accountability in the realization of financial reports. Therefore, commitment from the Regional Government is needed to increase performance accountability in the realization of SAKIP and coordinate with the PANRB Ministry in the context of coaching employees in order to realize good performance accountability. Agency theory states that there is information asymmetry between the principal and the agent. Performance accountability can help agents reduce information asymmetry by providing performance reports that can be accounted for in a clear and measurable manner. Thus, good performance accountability shows that the organization is responsible for achieving goals and using resources. This can increase the principal's trust in the information presented in the audited financial statements.

## **CONCLUSION**

The results of this research indicate that the level of maturity of the government's internal control system (SPIP) has had a positive influence on the submission of audit opinions on the Regional Government's Internal Audit Report (LKPD), the level of capability of the Government's Internal Audit Apparatus (APIP), in this case the Provincial/City/Kabupaten Inspectorate, has had a positive influence Regarding the provision of audit opinions regarding LKPD, the level of accountability for regional government performance has a positive impact on the issuance of audit opinions regarding LKPD. This research has limitations which have been proven by the relatively low R2 test results, so it is recommended that further research add variables or proxies to each research variable that can have an influence on financial statement opinions.

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