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The Relationship between SPIP Maturity and APIP Capability on the Effectiveness of Development Supervision

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Abstract

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This study aims to analyze the relationship between the level of Maturity of the Government Internal Control System and the Capability of the government's internal supervision apparatus in supporting the effectiveness of development supervision in government agencies. The method employed is a quantitative approach, utilizing Pearson correlation analysis with 2022 performance achievement data obtained from the BPKP evaluation report. The results showed a correlation coefficient value of 0.997 with a significance of 0.048, which means that there is a positive and significant relationship between the maturity of the Government Internal Control System and the capability of the Government Internal Supervision. This indicates that the increase in the implementation of an effective internal control system directly contributes to the improvement of the ability of internal supervisory institutions to carry out audit and evaluation functions. These findings affirm the importance of integration between the Maturity of the Government Internal Control System coaching and the Government Internal Supervision Apparatus competency development simultaneously to strengthen accountable, transparent, and results-oriented governance. This research provides strategic implications for the formulation of development supervision policies in the public sector.

1. Introduction

The implementation of a strong internal supervisory system is a fundamental prerequisite for realizing good governance, particularly within the public sector (Alam et al., 2019). In the Indonesian governmental context, development supervision is primarily carried out through two main instruments, namely the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah*/SPIP) and the Government Internal Supervision Apparatus (*Aparat Pengawasan Intern Pemerintah*/APIP). These two instruments play a strategic and complementary role in ensuring that development activities are implemented effectively, efficiently, transparently, and accountably. SPIP functions as a comprehensive framework designed to manage risks, ensure compliance with laws and regulations, and support the achievement of organizational objectives, while APIP serves as the internal supervisory body responsible for evaluating, monitoring, and improving the effectiveness of the control system.

SPIP is designed to be an integral part of the overall government management process. Its implementation emphasizes preventive control through risk identification, risk analysis, and control activities embedded within planning, budgeting, and implementation stages. According to Mukhlis et al. (2021), the maturity level of SPIP in local governments reflects the extent to which control elements are systematically and consistently applied in organizational management. A higher level of SPIP maturity indicates that internal controls are not merely formal requirements, but have been integrated into daily operational and decision-making processes. This condition enables government institutions to minimize the potential for irregularities, inefficiencies, and misuse of resources, while simultaneously strengthening risk management practices.

However, the effectiveness of SPIP implementation does not solely depend on the existence of regulations or formal systems. Its success is highly influenced by the quality and capability of the human resources responsible for internal supervision, particularly APIP. APIP plays a crucial role as the executor of internal oversight, conducting audits, reviews, evaluations, monitoring, and other supervisory activities. Without adequate competence, independence, and professionalism of APIP personnel, SPIP implementation risks becoming a procedural formality rather than a functional control mechanism. In this regard, APIP capability becomes a determining factor in translating SPIP design into effective supervisory practices.

Empirical evidence supports the importance of the relationship between SPIP maturity and APIP capability. Pamungkas et al. (2018) found that both the maturity level of SPIP and the capability of APIP have a significant influence on the quality of audit opinions on local government financial statements. This finding indicates that strong internal control systems, supported by capable internal supervisors, contribute directly to improved financial reporting quality and accountability. Audit opinions serve as an important indicator of transparency and credibility in public financial management, thereby reinforcing public trust in government institutions.

Furthermore, the role of APIP extends beyond technical auditing functions. Enhancing APIP capability is a strategic effort that supports broader governance objectives, including the achievement of national development performance targets.

Competent APIP not only identifies weaknesses and non-compliance, but also provides recommendations for improvement and acts as a trusted advisor to management. As such, APIP contributes to value creation by helping government institutions improve performance, efficiency, and effectiveness.

In line with this perspective, Latupeirissa and Suryawan (2021) emphasized that the success of internal supervision largely depends on harmonious collaboration between SPIP and APIP. SPIP provides the system and structural framework for internal control, while APIP acts as the driving force that assesses, evaluates, and ensures the effective implementation of the system. When SPIP maturity and APIP capability are well aligned, internal supervision outcomes extend beyond administrative compliance and have a tangible impact on improving sustainable development performance.

Based on the above discussion, it can be concluded that the relationship between SPIP Maturity and APIP Capability constitutes a key factor in strengthening the development supervision function within the government environment. Therefore, this study aims to analyze the correlation between the maturity level of SPIP and APIP capability in enhancing the effectiveness of development supervision in Ministries/Institutions and Local Governments in Indonesia.

2. Literature Review

2.1. Government Internal Control System (SPIP)

SPIP is an integrated system designed to provide reasonable assurance regarding the effectiveness and efficiency of achieving organizational objectives, the reliability of financial reporting, the safeguarding of state assets, and compliance with prevailing laws and regulations. As stipulated in Government Regulation Number 60 of 2008, SPIP is intended to build and institutionalize a culture of control throughout all stages of government administration. This system is not merely a formal requirement, but a fundamental instrument to ensure that government activities are carried out in an orderly, accountable, and transparent manner.

According to Mukhlis et al. (2021), the maturity level of SPIP serves as a key indicator of the success of its implementation within government institutions. SPIP maturity reflects not only the existence of internal control procedures, but also the extent to which these controls are systematically embedded into organizational processes, risk management practices, and governance mechanisms. An increase in SPIP maturity signifies improvements in supervisory effectiveness, risk mitigation capabilities, and transparency in public financial management, thereby supporting better decision-making and accountability.

Conversely, a low level of SPIP maturity is often associated with weak managerial commitment, limited understanding of internal control concepts, and inadequate synergy between control elements and supervisory functions. These weaknesses hinder the optimal functioning of SPIP and reduce its ability to prevent irregularities and inefficiencies. Therefore, strengthening SPIP requires strong functional support from the Government Internal Supervision Apparatus (APIP) as the main implementer of internal supervision. Through effective oversight, evaluation, and guidance, APIP plays a crucial role in ensuring that SPIP operates in accordance with good governance principles.

2.2. Government Internal Supervision Apparatus (APIP)

The Government Internal Supervision Apparatus (Aparat Pengawasan Intern Pemerintah/APIP) plays a strategic role in ensuring that government administration is conducted in accordance with the principles of efficiency, effectiveness, transparency, and accountability. APIP functions as an internal oversight body that supports management in achieving organizational objectives through assurance and consulting activities (Sakir, 2020). In this context, APIP is not only responsible for detecting deviations, but also for encouraging continuous improvement in governance and public sector performance.

Based on the Ministerial Regulation of PAN-RB Number 12 of 2015, APIP capability is assessed through five levels that reflect the institution's capacity to deliver value-added supervision. An APIP capability level of at least Level 3 indicates that the internal supervisory unit has reached a condition where audit, review, evaluation, and consultation functions can be carried out independently, systematically, and in a performance-oriented manner. At this level, APIP is expected to act as a trusted advisor for management, contributing to risk management and organizational decision-making processes.

Empirical evidence from Latupeirissa and Suryawan (2021) demonstrates that improvements in APIP capability have a significant impact not only on the effectiveness of internal supervision, but also on the quality of public service delivery. Capable APIP institutions are able to shift the focus of supervision from a compliance-based approach to a risk-based audit model. This transformation allows supervisory activities to become more anticipatory and preventive in nature, thereby reducing the potential for irregularities. Consequently, strengthening APIP capability is essential for fostering accountable governance and enhancing overall government performance.

2.3. The Relationship between SPIP Maturity and APIP Capabilities

The relationship between SPIP and APIP is functional and mutually reinforcing. SPIP provides internal control systems and procedures that are the basis for the implementation of supervision, while APIP ensures that the system is implemented consistently and effectively. According to Pamungkas et al. (2018), the increase in APIP capabilities is directly proportional to the increase in SPIP maturity because the two aspects have mutually supportive dimensions: SPIP strengthens the control framework, while APIP increases evaluative capacity and internal control coaching.

The results of their study showed that agencies with a high SPIP maturity level and strong APIP capabilities tended to obtain better audit opinions. This indicates that the effectiveness of internal supervision is the result of the synergy between a mature control system and a competent supervisory apparatus. Therefore, the development of SPIP and APIP must be carried out simultaneously in order to produce transparent, efficient, and accountable governance.

Thus, the existing literature supports the hypothesis that there is a positive and significant relationship between the maturity level of SPIP and APIP capabilities. This relationship is the basis for quantitative correlational research that will empirically test the influence of the integration of these two variables on the effectiveness of government development supervision.

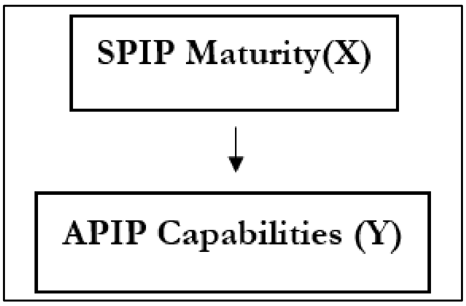

Figure.1 conceptual framework

Based on the figure 1 proposed conceptual framework, this study assumes that the maturity level of the Government Internal Control System (SPIP) as the independent variable (X) influences the capability of the Government Internal Supervision Apparatus (APIP) as the dependent variable (Y) in the context of development supervision effectiveness. The relationship between these variables reflects how well an established internal control system supports and enhances the performance of internal supervisory functions within government institutions. To empirically examine this relationship, the study employs a quantitative correlational approach using the Pearson Product–Moment correlation analysis. This method is applied to measure both the strength and the direction of the relationship between

SPIP maturity and APIP capability. Accordingly, the null hypothesis (H_0) states that there is no significant relationship between the maturity level of SPIP and APIP capabilities in government agencies, while the alternative hypothesis (H_1) posits the existence of a positive and significant relationship between the two variables. The results of this analysis are expected to provide empirical evidence regarding the extent to which SPIP maturity is associated with the strengthening of APIP capability in supporting effective development supervision.

3. Methods

This study uses a quantitative approach with a correlational method to analyze the relationship between the level of SPIP and the APIP. The correlational approach was chosen because it allowed the researcher to measure the extent to which changes in SPIP were related to changes in APIP without manipulating the conditions of the research object.

The research data is sourced from the secondary report in 2022, namely the official publication of the performance of government agencies and the results of the BPKP evaluation. The population includes all Ministries/Institutions and Regional Governments that have SPIP and APIP assessments, while the sample is selected purposively, namely agencies with complete data.

The research variables consist of SPIP Maturity (X), which reflects the level of maturity of the government's internal control, and APIP Capability (Y), which indicates APIP's institutional ability to carry out audit and supervision functions. Both variables are measured in the form of percentage performance achievements.

Data is collected through documentation studies of official reports, systematically recorded, and verified between sources to ensure reliability.

The analysis was carried out using the Pearson Product-Moment correlation test with a significance level of 0.05. Validity is guaranteed through the use of official data, while reliability is checked by cross-validation between sources. It is hoped that this study can show a positive and significant relationship between SPIP Maturity and APIP Capabilities, provide empirical evidence of SPIP's contribution to internal supervision capabilities, and provide policy recommendations to improve the effectiveness of government supervision.

4. Results

This study involves two main variables with Descriptive Analysis namely SPIP Maturity (X) and APIP Capability (Y), both of which are measured using the percentage of achievement level ≥ 3 based on the results of BPKP's evaluation of Ministries/Institutions and Regional Governments in 2022. Average achievement data nationally was obtained from the 2022 development supervision performance report, with the following results:

Table 1. Maturity Variable

Variabel	Indicator	Units	Target	Realization	Reach (%)
X	Percentage of K/L/Local Government with SPIP Maturity ≥ Level 3	%	85	82,66	97,36
Y	Percentage of APIPs with Level 3 ≥ Capability	%	75	70,77	94,36

Table 1 show descriptive analysis that the maturity level of the SPIP in government agencies, based on the 2022 BPKP evaluation, reached an average achievement of 82.66% of the national target of 85%. Although this figure has not fully met the established target, it can still be categorized as very good. This achievement indicates that the majority of ministries, agencies, and local governments have already established documented internal control systems and have begun integrating these controls with risk management practices. According to BPKP classification, institutions that have reached SPIP Maturity Level 3 are considered to be at a defined and well-managed stage, where control procedures are implemented consistently and supported by an organizational culture that emphasizes control. This condition aligns with the findings of Mukhlis et al. (2021), which highlight that most local governments have made significant progress in fulfilling internal control elements, although challenges remain in strengthening monitoring activities and risk assessment processes.

Overall, these results suggest that SPIP implementation in Indonesia is currently in a phase of reinforcing risk management and internal control quality assurance, which serves as an essential foundation for enhancing APIP capabilities. Meanwhile, the capability level of the Government Internal Supervision Apparatus (APIP) in 2022 was recorded at 70.77%, slightly below the national target of 75%. Despite not reaching the target, this achievement reflects a relatively good condition, indicating that most government institutions already possess structured and professional internal supervision functions. APIP units that have achieved Capability

Level 3, known as Integrated Assurance, are generally capable of conducting risk-based audits, providing consulting services, and supporting management in strategic decision-making. Nevertheless, a number of APIP units remain at Capability Level 2 (Infrastructure), which implies that improvements are still needed in terms of human resource competence, audit methodologies, and the utilization of monitoring technology.

These findings are consistent with Latupeirissa and Suryawan (2021), who emphasized that the primary challenges in enhancing APIP capability include limited auditor competence and suboptimal integration between supervisory units and the SPIP framework. A comparison of the two variables indicates that the average achievement of SPIP maturity (82.66%) is higher than that of APIP capability (70.77%). This disparity suggests that the development of the internal control system has progressed more rapidly than the improvement of internal supervisory capacity. In practice, this condition implies that increases in SPIP maturity have not yet been fully accompanied by proportional enhancements in APIP capability. However, from a theoretical perspective, the relationship between these two variables remains closely connected. As explained by Metalia et al. (2020), a mature SPIP creates a supervisory environment that supports the strengthening of APIP functions and professional practices. Therefore, this descriptive analysis provides an initial indication of a potential positive relationship between SPIP maturity and APIP capability, which will be further examined through Pearson correlation analysis in the subsequent stage of the study.

Table 2. Correlation Analysis Results

Correlations				
		Target	Realization	Capain
Target	Pearson Correlation	1	.988	.982
	Sig. (2-tailed)		.098	.122
	N	3	3	3
Realization	Pearson Correlation	.988	1	.999*
	Sig. (2-tailed)	.098		.024
	N	3	3	3
Capain	Pearson Correlation	.982	.999*	1
	Sig. (2-tailed)	.122	.024	
	N	3	3	3
*. Correlation is significant at the 0.05 level (2-tailed).				

Based on the results presented in Table 2, the Pearson correlation analysis shows a correlation coefficient (r) of 0.997 with a significance value (Sig. 2-tailed) of 0.048, which is smaller than the 0.05 significance level. This indicates the existence of a positive, statistically significant, and very strong relationship between SPIP Maturity and APIP Capability. In practical terms, this finding implies that higher levels of SPIP maturity within government institutions are associated with higher levels of APIP capability. The correlation coefficient of 0.997 falls within the range of 0.80–1.00, which is classified as a very strong relationship, confirming the robustness of the association between the two variables. Consequently, the alternative hypothesis (H_1), which states that there is a positive and significant relationship between SPIP Maturity and APIP Capability, is accepted, while the null hypothesis (H_0) is rejected.

The presence of this strong positive relationship demonstrates that strengthening the internal control system through SPIP implementation directly contributes to the enhancement of internal supervision capabilities carried out by APIP. A well-developed SPIP provides a clear framework, standardized procedures, and a risk-based approach that supports APIP in performing audit, evaluation, and advisory functions more effectively. These findings are consistent with both theoretical perspectives and empirical evidence from previous studies.

Metalia et al. (2020) argue that improvements in SPIP maturity are directly proportional to increases in APIP capability, as a mature internal control system offers a solid foundation and effective working mechanisms for internal auditors. Similarly, Hastuti et al. (2020) explain that SPIP maturity reflects an organization's ability to manage risks and ensure effective supervision, which in turn strengthens APIP's functional capacity. In addition, the results support the conclusions of Zakaria et al. (2021), who emphasize that organizations with mature SPIP implementation enable APIP to more effectively identify control weaknesses and provide relevant recommendations to improve governance quality. The implications of these findings are significant from theoretical, practical, and policy perspectives.

From a theoretical standpoint, the results reinforce the governance–control alignment theory, which emphasizes that effective and accountable governance is achieved through strong integration between internal control systems and internal supervisory capabilities. Practically, the findings highlight the importance of simultaneously sustaining SPIP development and strengthening APIP human resources, rather than prioritizing one over the other. For institutions such as BPKP and the Ministry of PAN-RB, these results can serve as a reference for evaluating the consistency and effectiveness of development supervision across government agencies. From a policy perspective, the very strong correlation observed suggests that policies aimed at strengthening SPIP should be designed in an integrated manner with APIP capability enhancement, ensuring that both instruments function synergistically rather than as separate and fragmented programs.

5. Discussion

The findings of this study provide strong empirical evidence regarding the close relationship between the maturity of the Government Internal Control System (SPIP) and the capability of the Government Internal Supervision Apparatus (APIP) in supporting effective development supervision. The Pearson correlation results indicate a very strong and positive relationship between the two variables, suggesting that improvements in SPIP maturity are closely followed by enhancements in APIP capability. This result confirms that internal control systems and internal supervision functions are not independent components, but rather mutually reinforcing elements within public sector governance.

The high correlation coefficient demonstrates that SPIP maturity plays a crucial role in creating an enabling environment for APIP to perform its supervisory functions effectively (Kurnia, 2020). A mature SPIP provides clear control procedures, risk management frameworks, and accountability mechanisms that serve as a solid operational foundation for APIP. When internal controls are well-defined and consistently implemented, APIP can focus more on value-added activities such as risk-based audits, performance evaluations, and advisory services, rather than merely addressing procedural weaknesses. This finding supports the argument that internal control systems must reach a sufficient level of maturity before internal supervision can function optimally.

These results are consistent with the findings of Ningtyas et al. (2019), who emphasize that the quality of internal supervision is highly dependent on the robustness of the internal control system. According to their study, higher SPIP maturity contributes to improved audit quality and more reliable financial reporting outcomes, as APIP operates within a structured and risk-aware control environment. In this context, SPIP acts as a governance infrastructure that strengthens APIP professionalism and effectiveness. The present study reinforces this perspective by demonstrating that SPIP maturity is strongly associated with higher APIP capability levels across government institutions.

Furthermore, the results align with Hastuti et al. (2020), who argue that SPIP maturity reflects an organization's ability to integrate internal controls into risk management and governance processes. Their findings suggest that organizations with higher SPIP maturity are better equipped to prevent irregularities and ensure effective supervision. This study extends their argument by empirically confirming that such maturity also translates into stronger APIP capabilities. When SPIP functions effectively, APIP benefits from clearer risk maps, standardized control documentation, and stronger management commitment, all of which enhance supervisory performance.

In addition, the findings support the conclusions of Zakaria et al. (2021), who highlight the importance of synergy between SPIP and APIP in achieving effective internal supervision. Their study emphasizes that APIP effectiveness is significantly influenced by how well SPIP is implemented and internalized within organizational processes. The very strong correlation found in this study confirms that the success of internal supervision depends not only on the competence of auditors, but also on the maturity of the control system that supports their work. APIP operating within a mature SPIP environment is more capable of identifying control weaknesses, providing relevant recommendations, and contributing to continuous governance improvement.

This discussion underscores that strengthening SPIP maturity and enhancing APIP capability should be viewed as an integrated strategy rather than separate reform initiatives. The empirical evidence suggests that investments in SPIP development will yield greater benefits when accompanied by systematic efforts to build APIP capacity. Consequently, the results of this study contribute to the broader discourse on public sector governance by reinforcing the notion that effective development supervision relies on the alignment and interaction between internal control systems and internal supervisory institutions.

6. Conclusion

The results of the study showed a positive and significant relationship between the level of Maturity of the Government Internal Control System (SPIP) and the Capability of the Government Internal Supervision Apparatus (APIP). The value of the Pearson correlation coefficient of 0.997 with a significance level of 0.048 indicates that the more mature the implementation of SPIP in an agency, the higher the internal supervision capability possessed by APIP. This very strong relationship emphasizes the importance of integration between the control system and the supervisory implementer in creating effective, efficient, and accountable governance.

The increased maturity of SPIP reflects the ability of government agencies to integrate the principles of control, risk management, and regulatory compliance into every organizational process. When this control system runs well, APIP will find it easier to carry out audit, review, and evaluation functions objectively and risk-based. On the other hand, APIP's high capabilities also strengthen the implementation of SPIP because the supervision carried out becomes more targeted and provides feedback on the effectiveness of the control system implemented.

The results of this study show that the development of a government supervision system cannot be carried out partially, but must be pursued through strengthening two complementary aspects: the control system and the competence of the supervisory apparatus. With a strong positive relationship between the two variables, the government is expected to develop policies for fostering SPIP and developing APIP simultaneously and sustainably. The integration of the two will strengthen the development supervision mechanism, increase accountability in the use of the budget, and strengthen public trust in the performance of state apparatus. Therefore, strengthening SPIP and improving APIP's capabilities needs to be made a national strategic priority in an effort to realize clean, effective, and results-oriented governance.

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