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The Relationship between APIP Capability and SPIP Maturity in Indonesia: A Study Based on the 2018 BPKP Performance Report

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Abstract

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This study aims to analyze the relationship between the capabilities of the Government Internal Control Apparatus (APIP) and the maturity of the Government Internal Control System (SPIP) in Indonesia. The background of the research is based on the importance of synergy between the internal supervisory function and the control system to realize accountable and transparent governance. The research data were obtained from the 2018 BPKP Performance Report, which contains the achievement of the maturity level of SPIP and APIP capabilities at three levels of government, namely ministries/institutions, provincial governments, and district/city governments. The analysis was carried out using a quantitative descriptive method with an SPSS-assisted Pearson correlation test. The results showed a correlation coefficient value of r = 0.939 with a significance level of Sig. = 0.223, which means that there is a very strong positive relationship between APIP capability and SPIP maturity, although statistically significant due to the limited number of samples. These findings confirm that the improvement of APIP capabilities contributes to increasing the effectiveness of SPIP. Therefore, it is necessary to strengthen APIP's competence and integrate SPIP-APIP coaching as the main strategy in strengthening the government's internal control system in Indonesia.

1. Introduction

Good governance is an important prerequisite for realizing a clean, transparent, and accountable state administration. In the Indonesian context, strengthening the internal supervisory system is the main instrument to ensure the effectiveness of state financial management. The Government of Indonesia has established the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah*/SPIP) as a basic framework for maintaining accountability and integrity in public financial management, as stipulated in Government Regulation Number 60 of 2008. SPIP functions to provide adequate confidence in the achievement of organizational goals through activities that are effective, efficient, compliant with regulations, and protected from potential irregularities and fraud.

The implementation of SPIP cannot run optimally without the role of the Government Internal Supervision Apparatus (*Aparat Pengawasan Intern Pemerintah*/APIP). APIP is an integral part of the national supervisory system that functions to conduct audits, reviews, evaluations, monitoring, and other supervisory activities (Suhartono et al., 2023). The quality of the implementation of APIP functions is measured through APIP capabilities, which are assessed based on the Internal Audit Capability Model (IA-CM) with five levels of maturity ranging from Initial to Optimizing (Permenpan RB No. 9 of 2019). The higher the APIP's capabilities, the greater the ability of government agencies to detect risks, identify control weaknesses, and provide effective recommendations for improving the internal control system.

Meanwhile, the success of SPIP implementation is measured through the maturity level of SPIP, which illustrates the extent to which elements of internal control have been implemented systematically and sustainably in government agencies. The SPIP maturity assessment is carried out by the Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan*/BPKP) with a scale of level 1 to level 5, where level 3 (defined) indicates that the control system has been documented and implemented consistently. Based on the 2018 BPKP Performance Report, the achievement of SPIP maturity at various levels of government shows varying results: 58.14% for Ministries/Institutions, 67.65% for Provincial Governments, and 45.08% for Regency/City Governments. On the other hand, the achievement of APIP Level 3 capabilities has only reached 47.06% for ministries and agencies, 58.82% for provinces, and 42.72% for districts/cities. These figures show that although SPIP has improved, the internal monitoring capabilities through APIP have not been fully able to keep pace with the pace of development of the maturity of the control system.

Several previous studies have shown that APIP capabilities have a positive and significant relationship with SPIP maturity. A study by Karaeng and Oktaviani (2023) found that improving APIP capabilities contributes to the quality of financial statements and the effectiveness of SPIP in local governments. Similar findings were revealed by Djamil (2023), who emphasized that the professionalism and capabilities of APIP are key factors in accelerating the increase in the maturity level of SPIP in various agencies. This is also in line with the view of Maulana (2022), who highlights the importance of integrating APIP capability assessment with SPIP maturity indicators in evaluating local government supervision performance.

However, the achievement gap between APIP's capabilities and SPIP's maturity indicates that there are challenges that need to be further analyzed. APIP's capabilities that are still below the national target can hinder the effectiveness of SPIP coaching, especially at the local government level, which has higher governance complexity. Thus, it is important to understand the extent to which the relationship between APIP capabilities and SPIP maturity can describe the effectiveness of financial supervision and governance in Indonesia. Based on this description, this study aims to analyze the relationship between APIP capability and SPIP maturity in Indonesia using secondary data from the 2018 BPKP Performance Report. The results of the research are expected to make a theoretical contribution in strengthening the internal supervision literature in the public sector and provide practical input for BPKP and government agencies in formulating strategies to increase the effectiveness of SPIP through strengthening APIP capabilities.

2. Literature Review

2.1. Government Internal Control System (SPIP)

The Government Internal Control System (SPIP) is a system designed to provide adequate confidence in the achievement of government organizational goals through effective, efficient, and in accordance with laws and regulations. The main basis for the implementation of SPIP in Indonesia is contained in Government Regulation Number 60 of 2008, which emphasizes the five main elements of control, namely the control environment, risk assessment, control activities, information and communication, and monitoring activities. The SPIP serves as a financial governance instrument that assists the government in preventing irregularities, strengthening transparency, and increasing public accountability (Suhartono et al., 2023).

The maturity level of SPIP implementation is measured through an assessment of SPIP maturity developed by the Financial and Development Supervisory Agency (BPKP). This maturity indicates the extent to which the internal control system has been implemented consistently and continuously in an agency. The SPIP maturity assessment scale consists of five levels, namely Initial, Repeatable, Defined, Managed, and Optimizing. Level three or Defined is the minimum limit that indicates that the control system has been documented, systematically implemented, and is part of the organizational process. Maulana's research (2022) shows that the evaluation of SPIP maturity not only reflects the performance of internal control, but also becomes an indicator of the agency's readiness to face organizational risks and data-driven decision-making.

H1: SPIP maturity has a positive effect on the quality of government governance.

2.2. Government Internal Supervision Apparatus (APIP) and Its Capabilities

The Government Internal Supervision Apparatus (APIP) is a unit that plays an important role in ensuring the effectiveness of the implementation of internal supervision in government agencies. APIP consists of various entities such as the Inspectorate General in ministries, regional inspectorates, and BPKP as national coaches. To assess the quality and professionalism of APIP, the government applies the APIP capability assessment model based on the Internal Audit Capability Model

(IA-CM) framework adapted by the Ministry of PANRB in Permenpan RB Number 9 of 2019.

This model groups APIP capabilities into five levels that describe the level of organizational ability to carry out supervision. Level 1 describes an audit function that is still ad-hoc, while Level 5 shows optimal capabilities that are able to provide strategic added value for the organization. The higher the level of APIP's capabilities, the greater its ability to detect control weaknesses, conduct risk-based audits, and provide constructive improvement recommendations. Djamil (2023) research confirms that increasing APIP capabilities significantly affects the effectiveness of SPIP implementation, because competent internal auditors are better able to assess risks and oversee the development of adaptive control policies to environmental changes.

H2: APIP capability has a positive effect on SPIP maturity.

2.3. The relationship between APIP Capability and SPIP Maturity

The relationship between APIP's capabilities and SPIP's maturity is mutually supportive and sustainable. APIP with high capabilities is able to play a more strategic role in ensuring the effectiveness of the implementation of SPIP, through risk-based audit activities, control system reviews, and technical assistance to agency management. On the contrary, a mature SPIP will provide a conducive control environment for APIP to carry out its functions professionally and independently. Thus, the improvement of one aspect will automatically strengthen the other.

Several empirical studies in Indonesia support the existence of a positive relationship between these two variables. Karaeng and Oktaviani (2023) found that increasing APIP capabilities has a direct impact on increasing the maturity of SPIP and the quality of local government financial statements. Kesuma and Ritonga (2020) also show that the combination of the maturity of the control system and internal supervision capabilities affects the audit opinions received by government agencies. In addition, Sutama (2020) explained that APIP's active role in the internal coaching and supervision process accelerates the increase in the maturity level of SPIP in local governments that are the object of supervision.

Based on the literature, it can be concluded that the relationship between APIP capabilities and SPIP maturity is complementary and fundamental to the effectiveness of governance. When APIPs have adequate competencies and resources, they not only function as supervisors, but also as strategic partners of management in creating a healthy culture of control. On the contrary, a mature implementation of SPIP will strengthen APIP's position in providing added value through measurable and targeted risk-based audits. Thus, the synergy between the two is key in building an adaptive, credible, and government-oriented internal oversight system that is oriented towards increasing public accountability.

H3: APIP capability positively and significantly influences SPIP maturity, which in turn strengthens government accountability.

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APIP Capability (X)
        |
        ▼
SPIP Maturity (Z)
        |
        ▼
Government Accountability / Governance Quality (Y)
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Figure.1 Conceptual Framework

Figure 1 explains that this study highlights that APIP capability plays a vital role in enhancing the effectiveness of internal supervision, which directly influences the maturity of the Government Internal Control System (SPIP). Higher APIP capability reflects stronger professional competence, risk-based audit implementation, and the ability to provide value-added recommendations, thereby supporting consistent and systematic SPIP implementation. A mature SPIP creates a reliable control environment that strengthens risk management, prevents irregularities, and supports organizational objectives. The synergy between capable APIP and mature SPIP ultimately improves government accountability and governance quality through enhanced transparency, efficiency, and regulatory compliance.

3. Methods

This study employs a quantitative approach using a descriptive correlational method to examine the relationship between APIP capability and the maturity of the

Government Internal Control System (SPIP) within Indonesian government institutions. The primary objective of this research is to analyze the extent to which improvements in APIP capability are associated with increases in SPIP maturity. A quantitative approach is considered appropriate because it enables objective analysis of empirical phenomena through numerical data derived from official government sources, allowing for measurable and replicable results.

The data used in this study consist of secondary data obtained from the 2018 Performance Report of the Financial and Development Supervisory Agency (BPKP). The report provides national-level achievement data on the percentage of government institutions that have reached SPIP Maturity Level 3 (Defined) and APIP Capability Level 3 (Integrated). These data are categorized according to three levels of government administration, namely ministries and central government institutions, provincial governments, and regency or city governments. In addition to the BPKP report, this study also utilizes supporting data from relevant regulations, including Government Regulation Number 60 of 2008 and Permenpan RB Number 9 of 2019, as well as findings from previous empirical studies to strengthen the theoretical and regulatory foundation of the analysis.

The population of this study includes all government entities evaluated by BPKP in relation to SPIP maturity and APIP capability. Given that the data are derived from national aggregate reports, a census sampling technique is applied, in which all available population units are used as the research sample. Consequently, the analysis encompasses the complete set of achievement data for ministries/agencies, provincial governments, and regency/city governments as reported in 2018.

The research model consists of two main variables. APIP capability serves as the independent variable, measured by the percentage of internal supervisory units that have achieved Capability Level 3 or higher. SPIP maturity is the dependent variable, measured by the percentage of government institutions that have attained SPIP Maturity Level 3 or above. Both variables are analyzed using achievement percentages to assess the strength of their relationship.

Data analysis is conducted in two stages. First, descriptive analysis is used to illustrate the distribution and comparison of APIP capability and SPIP maturity across different levels of government. Second, Pearson correlation analysis is applied to measure the linear relationship between the two variables. Statistical software such as SPSS or Microsoft Excel is used to calculate correlation coefficients and significance levels, enabling an objective assessment of the relationship between APIP capability and SPIP maturity.

4. Results

The research data was obtained from the 2018 BPKP Performance Report which contains the achievement of the percentage of SPIP maturity and APIP capabilities in three government groups, namely Ministries/Institutions, Provincial Governments, and Regency/City Governments. The SPIP and APIP achievement values were then processed into a dataset to analyze the relationship between the two variables. In general, the descriptive results show that the average maturity achievement of SPIP (56.96%) is higher than the average achievement of APIP capability (49.53%). This difference indicates that the development of the government's internal control system tends to be faster than the increase in the capabilities of internal supervisory units.

Table 1. SPIP Maturity Achievement and APIP Capabilities in 2018

Levels of Government	**SPIP Level 3 Maturity Achievement (%)**	**APIP Level 3 Capability Achievement (%)**	**Difference (SPIP – APIP)**
Ministries/Institutions (K/L)	58,14	47,06	11,08
Provincial Government	67,65	58,82	8,83
Regency/City Government	45,08	42,72	2,36
National Average	**56,96**	**49,53**	**7,43**

Source: *Processed from the 2018 BPKP Performance Report.*

Table 1 explains that the provincial government has the highest achievement for both SPIP and APIP. Regencies/cities have the lowest achievements, showing the need for intensive coaching. There was an average gap of 7.43 points between the maturity of SPIP and APIP's capabilities nationally, indicating that internal control grew faster than the improvement of internal oversight capabilities.

To determine the relationship between APIP capability and SPIP maturity, a Pearson correlation test was conducted using the SPSS application version 26. The results of the correlation test can be seen in the following Table 2:

Table 2. Results of Pearson's Correlation Analysis between APIP Capability and SPIP Maturity

Correlations			
		APIP	**SPIP**
APIP	**Pearson Correlation**	**1**	**.939**
	Sig. (2-tailed)		**.223**
	N	**3**	**3**
SPIP	**Pearson Correlation**	**.939**	**1**
	Sig. (2-tailed)	**.223**	
	N	**3**	**3**

Source: *SPSS data processing results, 2025.*

Based on the results in Table 2, a Pearson correlation coefficient value (r) of 0.939 was obtained, which shows a very strong positive relationship between APIP capability variables and SPIP maturity. This means that the higher the level of APIP capability in a government agency, the higher the level of SPIP maturity achieved. This reinforces the suspicion that internal oversight capabilities contribute directly to the improvement of effective internal control systems.

The significance value (Sig. 2-tailed) of 0.223 is greater than 0.05, so statistically this relationship is not statistically significant at the 95% confidence level. However, this is due to a very small sample size (N = 3), as the data used are national aggregates in three government groups. With the increase in the number of observations (e.g. per province or per year), significance values are more likely to indicate more statistically valid results.

The results of this study show that APIP's capabilities play an important role in increasing the maturity of SPIP. The more capable the internal control apparatus is, the more effective the application of internal control principles to government organizations. This condition is in line with the research of Karaeng and Oktaviani (2023), which found that the improvement of APIP's ability and professionalism has a positive effect on the effectiveness of SPIP and the quality of financial statements. In addition, Djamil (2023) also emphasized that APIP's competence contributes to accelerating the increase in the maturity level of SPIP in local governments.

These findings show that efforts to foster APIP by BPKP have a strategic impact on governance. Although in aggregate SPIP has reached the "Defined" level (Level 3) in most agencies, improving APIP's capabilities is still a priority to achieve value-added auditing. In addition, the difference in achievement between the central and regional governments illustrates the gap in resource capacity and policy support that needs to be followed up.

Conceptually, the results of this very strong correlation corroborate the theories of Good Governance and Agency Theory, where effective internal oversight (through APIP) serves as a mechanism to reduce information asymmetry, increase accountability, and strengthen the internal control system (SPIP). Therefore, improving APIP's capabilities through training, auditor certification, and the use of risk-based audits will directly impact increasing the maturity of SPIP at all levels of government.

The practical implication of this result is the importance of synergy between APIP's capability development program and SPIP maturity enhancement implemented by BPKP. The government needs to ensure that the increase in SPIP is not only administrative, but also supported by a professional and adaptive internal oversight function. From an academic perspective, these results strengthen the empirical relationship between the internal audit function and the internal control system in the public sector, and can be used as the basis for further research with a wider sample coverage and longitudinal data between years.

5. Conclusion

This study aims to analyze the relationship between the capabilities of the Government Internal Supervision Apparatus (APIP) and the maturity of the Government Internal Control System (SPIP) based on data from the 2018 BPKP Performance Report. Based on the results of Pearson's correlation analysis using SPSS, a correlation coefficient value (r) of 0.939 was obtained with a significance value (Sig. 2-tailed) of 0.223. This value shows a very strong positive relationship between APIP capability and SPIP maturity, although statistically significant due to the limited number of samples (N = 3). These findings indicate that the higher the APIP's capabilities in carrying out its internal supervisory function, the higher the level of SPIP maturity achieved by government agencies. In other words, the role of APIP as the main driver of internal supervision has a strategic contribution to the effectiveness of the government's internal control system. These results strengthen the theory of Good Governance which emphasizes the importance of synergy between the functions of supervision, control, and public accountability in creating clean and transparent governance. Empirically, the results of this study consistently show that increasing the professionalism and competence of APIP has a significant influence on the effectiveness of SPIP implementation and improving the quality of financial reports. Thus, fostering and improving APIP's capabilities is the main prerequisite in encouraging the successful implementation of SPIP in all government agencies.

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