IJ-ER
INDONESIAN JOURNAL ECONOMIC REVIEW

Received: 12 Jun 2026 | Revised: 15 Jun 2026 | Accepted: 20 Jun 2026 | Published: 28 Jun 2026 E-ISSN: 2986-478X, P-ISSN: 2986-1535

DOI: 10.59431/ijer.v6i2.878.

RESEARCH ARTICLE

The Effect Of SPIP Maturity, APIP Capability, and Risk Management On Corruption Prevention In Local Governments Of Bengkulu Province During 2021–2024

Putri Deviana Naibaho [1*] | Robinson [2] | E. Novita Sari [3]

[1*,2,3] Master of Accounting Study Program, Faculty of Economics and Business, Universitas Bengkulu, Bengkulu City, Bengkulu Province, Indonesia.

Correspondence
[1] Master of Accounting Study Program, Faculty of Economics and Business, Universitas Bengkulu, Bengkulu City, Bengkulu Province, Indonesia.
Email. pudevnaibahoo@gmail.com.

Funding information
Univeristas Bengkulu.

Abstract
Corruption remains a major challenge in local government administration because it can reduce the quality of governance, public trust, and regional development. Therefore, corruption prevention efforts are essential to support good governance. This study aims to examine the effect of Government Internal Control System (SPIP) maturity, Government Internal Supervisory Apparatus (APIP) capability, and risk management implementation on corruption prevention in district and city governments in Bengkulu Province. This research uses a quantitative approach with secondary data obtained from the Performance Reports of the Financial and Development Supervisory Agency (BPKP) for the period 2021–2024. The sample consists of 10 district/city governments, resulting in 40 observations. Data were analyzed using multiple linear regression. The results show that SPIP maturity has a positive and significant effect on corruption prevention. Meanwhile, APIP capability and risk management do not have a significant effect on corruption prevention. These findings indicate that strengthening internal control systems plays a more important role in supporting corruption prevention efforts than improving supervisory capability and implementing risk management that is still focused on administrative compliance. The results support the Fraud Triangle Theory, particularly in explaining the importance of reducing opportunities for corruption through effective internal control systems.

Keywords
SPIP Maturity; APIP Capability; Risk Management; Corruption Prevention; IEPK.

1 | INTRODUCTION

Corruption remains one of the most significant challenges in public sector governance, particularly in developing countries. In Indonesia, corruption has long been recognized as a systemic problem that undermines public trust, reduces government effectiveness, and hinders sustainable development. Although various anti-corruption initiatives have been implemented, corruption cases involving local government officials continue to occur. Data published by the Corruption Eradication Commission (KPK) indicate that regional governments remain among the institutions most vulnerable to corruption practices, including bribery, procurement fraud, budget manipulation, and abuse of authority. These conditions suggest that law enforcement efforts alone are insufficient and must be complemented by preventive measures aimed at strengthening governance systems. The urgency of strengthening corruption prevention efforts is further highlighted by the persistent involvement of local governments in corruption cases across Indonesia. Data from the Corruption Eradication Commission (KPK) show that local governments remain the sector most vulnerable to corruption. In 2025, KPK reported that 51 percent of all corruption cases handled by the institution involved regional government officials, both from executive and legislative branches. Of the 1,666 corruption cases handled by KPK, 854 cases involved regional officials. In addition, KPK recorded that from 2024 to May 2025, as many as 201 regional heads, consisting of governors, regents, and mayors, had been implicated in corruption cases. These figures indicate that corruption risks within local government institutions remain substantial despite ongoing governance reform initiatives. The continued emergence of corruption cases at the regional level suggests that preventive governance mechanisms require further strengthening to effectively reduce opportunities for corrupt practices and improve public sector integrity. Corruption prevention has become a major focus of public sector governance reform in Indonesia. In recent years, the government has shifted its anti-corruption strategy from a repressive approach toward a preventive one by strengthening governance mechanisms that reduce opportunities for corrupt behavior. Key instruments in this strategy include the Government Internal Control System (SPIP), the capability of the Internal Government Supervisory Apparatus (APIP), and the implementation of risk management. These mechanisms are expected to improve accountability, transparency, and integrity in government institutions.

SPIP plays an important role in ensuring effective operations, reliable financial reporting, asset protection, and compliance with regulations. The maturity level of SPIP reflects how well internal control practices are implemented within an organization. A higher level of maturity indicates stronger controls and more effective monitoring, which can help reduce opportunities for corruption. Similarly, APIP serves as the internal audit function responsible for evaluating governance, risk management, and internal control processes. Higher APIP capability enables auditors to identify weaknesses, detect irregularities, and provide recommendations that support organizational accountability. Risk management has also become an essential component of public sector governance. Through systematic identification, assessment, and mitigation of risks, organizations can anticipate vulnerabilities that may create opportunities for corruption. Effective risk management encourages a culture of accountability and supports transparent decision-making. Therefore, the implementation of risk management is expected to contribute to corruption prevention efforts. The relationship between SPIP maturity, APIP capability, risk management, and corruption prevention can be explained by Fraud Triangle Theory (Cressey, 1953). The theory states that fraud occurs due to pressure, opportunity, and rationalization. Among these factors, opportunity can be controlled through effective governance mechanisms. Strong internal controls, competent internal auditors, and comprehensive risk management systems can reduce opportunities for corruption by increasing oversight and accountability. However, previous studies have produced inconsistent findings regarding the effectiveness of these governance mechanisms. Some studies found that stronger internal controls and supervisory functions support corruption prevention, while others reported that improvements in governance indicators do not always lead to lower corruption due to implementation gaps and compliance-oriented practices. These mixed findings indicate the need for further empirical investigation. Bengkulu Province provides an appropriate setting for this study because it shows variations in SPIP maturity, APIP capability, and risk management implementation across local governments. Although governance indicators have generally improved, corruption cases involving local government officials continue to occur. This raises questions about whether improvements in governance indicators genuinely strengthen corruption prevention or merely fulfill administrative requirements. Therefore, this study aims to examine the effects of SPIP maturity, APIP capability, and risk management implementation on corruption prevention in district and municipal governments in Bengkulu Province during the 2021–2024 period. The findings are expected to contribute to the literature on public sector governance and provide practical insights for strengthening corruption prevention strategies in local governments.

2 | BACKGROUND THEORY

2.1 Fraud Triangle Theory

Fraud Triangle Theory, introduced by Cressey (1953), is one of the most widely used theoretical frameworks for explaining fraudulent and corrupt behavior. The theory states that fraud occurs when three conditions coexist: pressure, opportunity, and rationalization. Pressure refers to financial, organizational, or personal incentives that motivate individuals to engage in unethical behavior. Rationalization represents the cognitive process through which perpetrators justify their actions as acceptable or necessary. Opportunity refers to weaknesses in governance systems, internal controls, supervision, and accountability mechanisms that enable fraudulent actions to occur without detection. Among these three elements, opportunity is considered the factor most directly influenced by organizational governance practices. Effective internal controls, strong supervisory functions, and comprehensive risk management systems can significantly reduce opportunities for corruption. Therefore, Fraud Triangle Theory provides an appropriate theoretical foundation for examining how SPIP maturity, APIP capability, and risk management contribute to corruption prevention within local governments.

2.2 Corruption Prevention

Corruption prevention refers to all policies, systems, and organizational mechanisms designed to reduce the likelihood of corrupt practices before they occur. Unlike repressive approaches that focus on investigation and punishment after violations are committed, preventive approaches emphasize strengthening institutional integrity, transparency, accountability, and oversight mechanisms. In Indonesia, corruption prevention has become a strategic priority in public sector reform. The government has introduced various governance initiatives aimed at strengthening accountability and reducing corruption risks. One important indicator used to evaluate corruption prevention effectiveness is the Corruption Prevention Effectiveness Index (IEPK). The index measures the effectiveness of governance systems and institutional mechanisms in preventing corruption within government organizations. Higher IEPK scores indicate stronger anti-corruption environments and more effective preventive measures. From a governance perspective, corruption prevention requires the integration of internal control systems, effective internal supervision, and proactive risk management practices. These mechanisms collectively contribute to reducing opportunities for corruption and strengthening organizational integrity.

2.3 Government Internal Control System (SPIP) Maturity

The Government Internal Control System (SPIP) is a comprehensive internal control framework established by the Indonesian government to ensure the achievement of organizational objectives through effective and efficient operations, reliable financial reporting, asset protection, and compliance with applicable laws and regulations. SPIP is regulated under Government Regulation No. 60 of 2008 and serves as a fundamental component of public sector governance. SPIP maturity reflects the extent to which internal control practices have been institutionalized and effectively implemented within government organizations. The maturity assessment generally evaluates several dimensions, including control environment, risk assessment, control activities, information and communication, and monitoring activities. A higher level of SPIP maturity indicates that internal control processes are well integrated into organizational activities and decision-making processes. Mature internal controls improve accountability, strengthen compliance, and enhance organizational transparency. More importantly, effective internal controls reduce opportunities for fraud and corruption by ensuring that organizational activities are adequately monitored and controlled. According to Fraud Triangle Theory, effective internal controls directly address the opportunity element of fraud. Consequently, organizations with higher SPIP maturity levels are expected to possess stronger capabilities in preventing corruption compared to organizations with weaker internal control systems.

2.4 Internal Government Supervisory Apparatus (APIP) Capability

The Internal Government Supervisory Apparatus (APIP) functions as the internal audit institution within government organizations. APIP is responsible for providing assurance and consulting services aimed at improving governance quality, strengthening risk management, and enhancing internal control effectiveness. APIP capability refers to the institutional capacity of internal auditors to perform their supervisory functions effectively. Capability assessments generally evaluate several aspects, including human resource competence, professional practices, organizational independence, quality assurance systems, and the ability to provide strategic value to organizational management. Higher APIP capability levels indicate greater competence in conducting audits, evaluating governance processes, identifying organizational weaknesses, and providing recommendations for improvement. Through these functions, APIP is expected to detect potential irregularities and prevent corruption before significant losses occur. From the perspective of Fraud Triangle Theory, effective internal supervision reduces opportunities for corruption by increasing the likelihood of detection and strengthening organizational accountability. Therefore, APIP capability is expected to contribute positively to corruption prevention efforts in local governments.

2.5 Risk Management

Risk management is a systematic process for identifying, assessing, monitoring, and responding to risks that may affect the achievement of organizational objectives. In the public sector, risk management has gained increasing importance as governments seek to improve governance effectiveness and enhance accountability. Risk management enables organizations to proactively identify vulnerabilities and implement mitigation strategies before risks materialize into significant problems. Effective risk management involves establishing a risk-aware culture, integrating risk considerations into decision-making processes, and continuously monitoring risk exposure. In the context of corruption prevention, risk management helps organizations identify corruption-prone activities, evaluate potential vulnerabilities, and implement preventive controls. By addressing governance weaknesses before they can be exploited, risk management contributes to reducing opportunities for corruption. Fraud Triangle Theory suggests that reducing opportunities for misconduct is essential for preventing fraud and corruption. Since risk management focuses on identifying and mitigating organizational vulnerabilities, its implementation is expected to strengthen corruption prevention mechanisms within government institutions.

2.6 Relationship Between SPIP Maturity, APIP Capability, Risk Management, and Corruption Prevention

Theoretical and empirical literature suggests that effective governance mechanisms play a crucial role in preventing corruption. SPIP maturity strengthens internal control effectiveness, APIP capability improves supervisory quality, and risk management enhances organizational preparedness in addressing corruption risks. These governance instruments collectively contribute to reducing opportunities for fraudulent behavior and improving institutional accountability. Based on Fraud Triangle Theory, stronger internal controls, effective supervision, and comprehensive risk management systems should reduce opportunities for corruption and increase the effectiveness of corruption prevention efforts. Therefore, SPIP maturity, APIP capability, and risk management are expected to positively influence corruption prevention in local governments.

1) H1: Internal Control System Maturity (SPIP Maturity) has a positive effect on corruption prevention.
2) H2: Internal Government Auditor Capability (APIP Capability) has a positive effect on corruption prevention.
3) H3: Risk Management has a positive effect on corruption prevention.

3 | METHOD

3.1 Research Design

This study employed a quantitative research approach to examine the effects of Government Internal Control System (SPIP) maturity, Internal Government Supervisory Apparatus (APIP) capability, and risk management implementation on corruption prevention in local governments. Quantitative methods were considered appropriate because the study aimed to test causal relationships among variables using statistical analysis and objective measurements derived from secondary data. The research utilized an explanatory design to investigate whether variations in SPIP maturity, APIP capability, and risk management implementation influence the effectiveness of corruption prevention. The analysis was conducted using multiple linear regression to determine the individual and simultaneous effects of the independent variables on corruption prevention.

3.2 Population and Sample

The population of this study consisted of all district and municipal governments in Bengkulu Province, Indonesia. The research focused on ten local governments, comprising nine regencies and one municipality. The sampling technique used was saturated sampling (census sampling), where all members of the population were included in the study. Observations were collected over a four-year period from 2021 to 2024, resulting in a total of 40 observations (10 local governments × 4 years). The use of census sampling ensured comprehensive representation of local government conditions within Bengkulu Province and minimized sampling bias.

3.3 Data Sources and Collection

This study relied exclusively on secondary data obtained from official government institutions. Data on SPIP maturity levels, APIP capability levels, risk management indices, and corruption prevention effectiveness were collected from the annual Performance Reports of the Financial and Development Supervisory Agency (BPKP) for the period 2021–2024. Specifically, the data were extracted from the evaluation results presented in the appendices of each annual report, which contain assessment scores for district and municipal governments across Indonesia. The use of these reports provided a consistent and standardized source of information for measuring governance performance and corruption prevention indicators. Furthermore, the use of secondary data reduced the potential for response bias commonly associated with survey-based research, while the official assessments conducted by BPKP ensured the reliability and comparability of the data because they were based on established evaluation methodologies and procedures.

3.4 Dependent Variable

The dependent variable in this study was corruption prevention, measured using the Corruption Prevention Effectiveness Index (Indeks Efektivitas Pencegahan Korupsi/IEPK). IEPK is an assessment instrument designed to evaluate the effectiveness of corruption prevention mechanisms within government institutions. Higher IEPK scores indicate more effective corruption prevention practices and stronger governance quality.

3.5 Independent Variables

1) Government Internal Control System (SPIP) Maturity
   SPIP maturity represents the level of institutional development and effectiveness of internal control implementation within government organizations. The maturity assessment is conducted by BPKP and reflects the extent to which internal control components have been integrated into organizational processes. Higher maturity levels indicate stronger internal control systems and greater capability to prevent governance failures and corruption risks.
2) Internal Government Supervisory Apparatus (APIP) Capability
   APIP capability refers to the institutional capacity of internal government auditors to perform assurance and consulting functions effectively. Capability levels are assessed using the Internal Audit Capability Model (IA-CM), which evaluates organizational independence, professional competence, audit practices, and value-added contributions. Higher capability levels indicate more effective internal supervision and stronger governance oversight.
3) Risk Management
   Risk management reflects the extent to which local governments have implemented systematic processes for identifying, assessing, monitoring, and mitigating organizational risks. The risk management index measures the maturity and effectiveness of risk management practices within government institutions. Higher scores indicate better risk governance and greater organizational preparedness in addressing corruption-related vulnerabilities.

Table 1. Operational Definitions of Research Variables

No	Variabel	Operational Definition	Indicator	Scale	Source
1	Corruption Prevention (Y)	Systematic efforts undertaken by local governments to minimize opportunities and risks of corruption through strengthening governance, transparency, and internal control systems (Government Regulation No. 54 of 2018).	Regional Government Corruption Control Effectiveness Index (IEPK). The annual IEPK score ranges from 1 to 5, with higher scores indicating more effective corruption prevention.	Ordinal	Financial and Development Supervisory Agency (BPKP)
2	SPIP Maturity (X_1)	The level of maturity of the Government Internal Control System (SPIP), reflecting the extent to which internal control components have been implemented effectively, integrated, and sustainably within local governments (BPKP Regulation No. 4 of 2016).	Local Government SPIP Maturity Level. The annual SPIP maturity assessment ranges from Level 0 to Level 5.	Ordinal	Financial and Development Supervisory Agency (BPKP)
3	APIP Capability (X_2	The capability level of the Government Internal Supervisory Apparatus (APIP) in performing internal audit functions professionally, independently, and continuously to provide assurance and consulting services to local government leaders (BPKP Regulation No. 8 of 2021).	Local Government APIP Capability Level. The annual APIP capability assessment ranges from Level 1 to Level 5.	Ordinal	Financial and Development Supervisory Agency (BPKP)
4	Risk Management (X_3)	A systematic process of identifying, analyzing, evaluating, and controlling risks that may hinder the achievement of organizational objectives, including risks related to corruption within local governments (BPKP Regulation No. 5 of 2021).	Local Government Risk Management Index (MRI). The annual MRI assessment ranges from Level 1 to Level 5.	Ordinal	Financial and Development Supervisory Agency (BPKP)

3.5 Data Analysis Technique

The data were analyzed using multiple linear regression analysis with the assistance of Statistical Package for the Social Sciences (SPSS). Multiple regression was selected because it allows the simultaneous examination of the effects of several independent variables on a single dependent variable. The regression model used in this study is expressed as follows:

$$IEPK = \alpha + \beta_1 SPIP + \beta_2 APIP + \beta_3 RM + \varepsilon$$

Where:
IEPK = Corruption Prevention Effectiveness Index
α = Constant
β_1, β_2, β_3 = Regression coefficients
SPIP = SPIP Maturity
APIP = APIP Capability
RM = Risk Management
ε = Error term

Prior to hypothesis testing, classical assumption tests were conducted to ensure the validity of the regression model. These tests included normality, multicollinearity, heteroscedasticity, and autocorrelation tests. The hypotheses were tested using t-tests to examine the partial effects of each independent variable and an F-test to evaluate the simultaneous effect of all independent variables on corruption prevention. Statistical significance was determined at a 5 percent significance level ($\alpha = 0.05$).

3.6 Research Framework

Based on Fraud Triangle Theory, corruption opportunities can be reduced through stronger governance mechanisms. SPIP maturity strengthens internal control effectiveness, APIP capability improves supervisory quality, and risk management enhances organizational preparedness in addressing corruption risks. Therefore, SPIP maturity, APIP capability, and risk management are hypothesized to influence corruption prevention in local governments. The conceptual framework of this study positions SPIP maturity, APIP capability, and risk management as independent variables affecting corruption prevention as the dependent variable.

4 | RESULTS AND DISCUSSION

4.1 Results

4.1.1 Descriptive Statistics

This study employs 40 observations obtained from ten district and municipal governments in Bengkulu Province during the 2021–2024 period. Table 1 presents the descriptive statistics of the research variables.

Table 2. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Corruption Prevention (IEPK)	40	1.00	2.00	1.62	0.490
SPIP Maturity	40	1.00	3.00	2.40	0.709
APIP Capability	40	2.00	3.00	2.50	0.506
Risk Management	40	1.00	3.00	1.75	0.630

Source: Secondary Data Processed Using SPSS Version 27 (2026)

The average corruption prevention score (IEPK) was 1.62, indicating that the effectiveness of corruption prevention among local governments in Bengkulu Province remained at a relatively low to moderate level. SPIP maturity recorded a mean score of 2.40, suggesting that most local governments had implemented internal control systems at a moderate level of maturity. APIP capability showed the highest average value (2.50), indicating that internal audit functions had generally achieved an intermediate level of development. In contrast, risk management exhibited the lowest mean score (1.75), implying that risk management practices were still relatively underdeveloped and had not yet reached an optimal level of implementation.

Table 3. Normality Test Results

Variabel	N	*Shapiro-Wilk*	Interpretation
Unstandardized Residual	40	0.237	Normally Distributed

Source: Secondary Data Processed Using SPSS Version 27 (2026)

A normality test was performed to evaluate whether the regression residuals were normally distributed. The Shapiro–Wilk test was selected because it is considered reliable for relatively small sample sizes. The test yielded a significance value of 0.237, exceeding the conventional significance level of 0.05. As the p-value is greater than 0.05, the null hypothesis of normal distribution cannot be rejected. This finding indicates that the residuals are normally distributed and that the regression model satisfies the normality assumption. Therefore, the estimated coefficients and subsequent statistical inferences derived from the model can be considered reliable and unbiased.

4.1.2 Multicollinearity Test

The multicollinearity test was conducted to determine whether a high correlation existed among the independent variables included in the regression model. Multicollinearity can affect the stability and reliability of coefficient estimates, thereby reducing the accuracy of statistical interpretation. The test results indicate that the tolerance values for SPIP Maturity, APIP Capability, and Risk Management were 0.573, 0.651, and 0.411, respectively. Furthermore, the corresponding Variance Inflation Factor (VIF) values were 1.746, 1.536, and 2.436. According to the commonly accepted criteria, a regression model is considered free from multicollinearity when tolerance values exceed 0.10 and VIF values remain below 10. Since all tolerance values are greater than 0.10 and all VIF values are substantially lower than 10, the results confirm the absence of multicollinearity among the independent variables. Therefore, each explanatory variable contributes distinct information to the model, and the regression coefficients can be estimated reliably without significant distortion caused by intercorrelations among the predictors.

Table 4. Multicollinearity Test Results

Variabel	*Collinearity Statistics*		Interpretation
	Tolerance	VIF	
SPIP	0,573	1,746	No Multicollinearity
APIP	0,651	1,536	No Multicollinearity
MR	0,411	2,436	No Multicollinearity

Source: Secondary Data Processed Using SPSS Version 27 (2026)

4.1.3 Heteroscedasticity Test

The heteroscedasticity test was conducted to examine whether the variance of the residuals remained constant across all observations. The presence of heteroscedasticity may lead to inefficient parameter estimates and biased standard errors, thereby affecting the validity of statistical inference. The Glejser test results showed significance values of 0.774 for SPIP Maturity, 0.047 for APIP Capability, and 0.915 for Risk Management. While the significance values for SPIP Maturity and Risk Management exceeded the 0.05 threshold, the APIP Capability variable initially indicated potential heteroscedasticity due to its significance value being below 0.05. To verify this result, an additional test using Spearman's rho correlation was performed. The Spearman test produced a significance value of 0.915, which is substantially greater than 0.05. This finding indicates that there is no significant correlation between the absolute residuals and the independent variables. Therefore, the heteroscedasticity issue identified in the initial Glejser test was not supported by the additional analysis. Based on the combined results, the regression model can be considered free from heteroscedasticity, indicating that the residual variance is relatively constant across observations and that the homoscedasticity assumption has been satisfied.

Table 5. Heteroscedasticity Test Results (Glejser Test)

Variabel	Sig.	Interpretation
SPIP	0,774	No Heteroscedasticity
APIP	0,047	Heteroscedasticity Detected
MR	0,915	No Heteroscedasticity

Source: Secondary Data Processed Using SPSS Version 27 (2026)

Table 6. Additional Verification (Spearman's Rho Test)

Variabel	Sig. (2-teiled)	Interpretation
APIP	0,915	No Heteroscedasticity

Source: Secondary Data Processed Using SPSS Version 27 (2026)

4.1.4 Autocorrelation Test

The autocorrelation test was conducted to determine whether the residuals of the regression model were correlated across observations. Autocorrelation violates one of the classical assumptions of linear regression and may result in inefficient estimators and biased statistical inferences. The Durbin–Watson (DW) test was initially employed to detect the presence of autocorrelation. The initial estimation produced a Durbin–Watson value of 1.277, indicating a potential positive autocorrelation problem in the regression residuals. Since the obtained value fell below the acceptable range,

corrective measures were required to improve the model. To address this issue, the Cochrane–Orcutt transformation was applied. After the correction, the Durbin–Watson statistic increased to 1.846. This value falls within the commonly accepted range of 1.5 to 2.5, indicating that the residuals are no longer serially correlated. Therefore, the autocorrelation problem detected in the initial model was successfully resolved through the Cochrane–Orcutt procedure. The corrected regression model satisfies the autocorrelation assumption and can be considered appropriate for further statistical analysis and hypothesis testing.

Table 7. Autocorrelation Test Results

Model	Durbin–Watson Statistic	Interpretation
Before Cochrane–Orcutt Transformation	1.277	Positive autocorrelation detected
After Cochrane–Orcutt Transformation	1.846	No autocorrelation detected

Source: Secondary Data Processed Using SPSS Version 27 (2026)

4.1.5 Multiple Linear Regression Analysis

The coefficient of determination analysis produced an Adjusted R^2 value of 0.397. This result indicates that SPIP maturity, APIP capability, and risk management collectively explain 39.7% of the variation in corruption prevention effectiveness. The remaining 60.3% is influenced by other factors not included in the model.

Tabel 8. Coefficient of Determination Test Results

Model	*R Square*	*Adjusted R Square*
1	0,444	0,397

Source: Secondary Data Processed Using SPSS Version 27 (2026)

4.1.6 Model Feasibility Test

The F-test generated an F-statistic of 9.564 with a significance value of 0.001. Since the significance value is below 0.05, the regression model is statistically significant. This finding indicates that the independent variables jointly influence corruption prevention effectiveness.

Table 9. Multiple Regression Results (F test)

F_{hitung}	F_{tabel}	Signifikansi	Interpretation
9,564	2,87	0,001	Model Regresi *Fit*

Source: Secondary Data Processed Using SPSS Version 27 (2026)

4.1.7 Hypothesis Testing Results

The regression results reveal that SPIP maturity has a positive and significant effect on corruption prevention (β = 0.260; p = 0.028). In contrast, APIP capability (β = 0.108; p = 0.474) and risk management (β = 0.234; p = 0.129) do not significantly affect corruption prevention.

Table 10. Multiple Regression Results (t test)

Variable	Coefficients	t	Sig.	Keterangan
SPIP	0,260	2,289	0,028	Supported
APIP	0,108	0,723	0,474	Not Supported
MR	0,234	1,554	0,129	Not Supported

Source: Secondary Data Processed Using SPSS Version 27 (2026)

$$IEPK = \alpha + 0.260\ SPIP + 0.108\ APIP + 0.234\ RM + \varepsilon$$

The coefficients indicate positive relationships between all independent variables and corruption prevention. However, only SPIP maturity demonstrates a statistically significant effect at the 5 percent significance level.

4.1.8 Effect of SPIP Maturity on Corruption Prevention

The regression results reveal that SPIP maturity has a positive and significant effect on corruption prevention (β = 0.260; sig. = 0.028). Therefore, the first hypothesis is supported. This finding suggests that improvements in internal control maturity contribute to stronger corruption prevention mechanisms within local governments. As organizations achieve higher levels of SPIP maturity, internal control processes become more integrated into daily operations, enhancing accountability, transparency, and compliance with regulations. Consequently, opportunities for fraud and corruption are reduced. The result is consistent with Fraud Triangle Theory, which identifies opportunity as one of the primary drivers of fraudulent behavior. Effective internal controls reduce opportunities for corruption by establishing clear procedures,

segregation of duties, monitoring mechanisms, and accountability systems. Therefore, stronger internal controls create an organizational environment that discourages corrupt practices. Furthermore, this finding supports previous studies that concluded mature internal control systems contribute positively to governance quality and corruption prevention. The result indicates that SPIP functions not only as an administrative requirement but also as a substantive governance mechanism capable of strengthening organizational integrity. From a practical perspective, the finding highlights the importance of continuing efforts to improve SPIP implementation within local governments. Investments in internal control development can generate significant benefits in reducing corruption risks and enhancing public trust.

4.1.9 Effect of APIP Capability on Corruption Prevention

The results of this study indicate that APIP capability does not have a significant effect on corruption prevention. This finding suggests that improvements in APIP capability have not yet translated into more effective internal government oversight for preventing corruption. Conceptually, APIP plays an important role in promoting good governance through auditing, review, evaluation, monitoring, and other supervisory activities. However, in local governments across Bengkulu Province, several factors may limit the effectiveness of APIP in supporting corruption prevention efforts. Although APIP capability levels have improved administratively, effective oversight also depends on the implementation of supervisory functions, organizational support, and the commitment of government agencies to follow up on audit recommendations. As a result, higher APIP capability has not significantly contributed to corruption prevention. Several factors may explain this condition, including limited auditor independence, inadequate auditor competencies, insufficient supervisory resources, and weak follow-up on audit findings. In many local governments, the number of auditors remains limited compared to the broad range of activities requiring supervision. In addition, the increasing complexity of regional financial management and development programs requires stronger oversight capacity. Consequently, improvements in APIP capability do not automatically lead to more effective internal control systems. In other words, a higher capability level does not necessarily guarantee better supervision that can effectively detect and prevent irregularities. According to the Fraud Triangle Theory, internal supervision should reduce the opportunity element that enables corruption.

However, the findings suggest that increased APIP capability has not substantially reduced opportunities for corrupt practices. One possible explanation is that capability improvements have focused more on meeting institutional assessment requirements, such as developing guidelines, audit procedures, and supporting documents. As a result, the improvements may remain largely administrative or paper-compliance oriented. Although APIP capability scores increase, weaknesses in supervision may still exist, allowing opportunities for misconduct to remain. Therefore, the enhancement of APIP capability has not yet resulted in effective oversight capable of significantly reducing corruption opportunities. The findings are consistent with previous studies showing that APIP capability does not always have a significant impact on corruption prevention. Earlier research suggests that many local governments focus on achieving institutional capability targets, while practical supervision continues to face structural and technical challenges. This study also supports the findings of Sari *et al*. (2024), who argued that APIP effectiveness often depends on political, financial, and infrastructural support. Insufficient support in these areas can limit the ability of APIP to prevent corruption. Therefore, the success of APIP in supporting corruption prevention depends not only on its capability level but also on auditor independence, leadership commitment, human resource quality, and the effectiveness of follow-up actions on audit recommendations. Overall, the insignificant effect of APIP capability on corruption prevention indicates that strengthening internal government oversight requires more comprehensive improvements. Efforts should focus not only on increasing capability levels but also on enhancing the quality of supervision, institutional independence, and the implementation of audit recommendations to support clean, transparent, and accountable governance.

4.1.10 Effect of Risk Management on Corruption Prevention

The hypothesis testing results indicate that risk management does not have a significant effect on corruption prevention. This finding suggests that the implementation of risk management in local governments has not yet been effective in supporting corruption prevention efforts. In principle, risk management is a systematic approach used to identify, analyze, control, and monitor risks that may hinder the achievement of organizational objectives, including the risk of fraud and corruption. However, in the local governments of Bengkulu Province, the implementation of risk management still faces several challenges, limiting its contribution to corruption prevention. Although most local governments have adopted risk management practices as part of good governance, these practices are often not fully integrated into decision-making processes, program planning, or regional financial management. One possible explanation is the limited development of a strong risk awareness culture within local government organizations. In many cases, risk management is implemented primarily to comply with administrative and regulatory requirements. As a result, risk profiles and risk registers are often prepared as formal documents without being consistently applied in daily operations. Consequently, the identification, assessment, and mitigation of corruption-related risks are not conducted comprehensively or continuously. In areas such as regional financial management, public procurement, and development programs, this situation may leave significant risks insufficiently controlled, increasing the possibility of irregularities. The effectiveness of risk management depends heavily on leadership commitment, human resource quality, and its integration

with the government's internal control system. In the local governments of Bengkulu Province, successful risk management requires more than the existence of policies and documentation. Risk identification results must be actively used to support decision-making and organizational control activities. If risk assessment is not followed by adequate supervision, effective coordination among work units, and consistent follow-up actions, risk management will have limited impact on corruption prevention. Therefore, risk management may remain a formal requirement rather than becoming an integral part of the organizational culture. From the perspective of the Fraud Triangle Theory, risk management is expected to reduce the opportunity element of corruption by identifying and controlling organizational risks. However, the findings suggest that current risk management practices have not effectively reduced opportunities for corrupt behavior. One possible reason is that implementation remains focused on preparing formal documents, such as risk registers, risk profiles, and risk maps, mainly to satisfy regulatory requirements or performance assessments. Although corruption risks may be identified administratively, the information generated is not always used to strengthen internal controls or guide decision-making. As a result, weaknesses that create opportunities for corruption may remain unaddressed, limiting the effectiveness of risk management as a corruption prevention tool.

The findings are consistent with the study of Sari *et al*. (2024), which reported that risk management implementation in the public sector does not necessarily have a significant impact on corruption prevention. Previous research suggests that risk management generally focuses on managing organizational risks, whereas corruption prevention requires more specific measures aimed at controlling corrupt behavior and practices. Although many organizations have improved their risk management maturity, the implementation may not be sufficiently focused on corruption-related risks, reducing its effectiveness in preventing corruption. Overall, the insignificant effect of risk management on corruption prevention indicates that local governments need to strengthen not only the formal implementation of risk management but also its practical application. Greater emphasis should be placed on developing a risk-aware culture, integrating risk management with internal control systems, and ensuring strong leadership commitment. These improvements are necessary for risk management to function effectively as a tool for corruption prevention.

4.2 Discussion

The overall findings indicate that among the three governance mechanisms examined, only SPIP maturity significantly contributes to corruption prevention. This result demonstrates that internal control systems play a more direct role in reducing corruption opportunities than APIP capability and risk management implementation. The findings imply that governance reforms in local governments may currently be more successful in strengthening formal internal control structures than in enhancing supervisory effectiveness and risk-based management practices. While APIP capability and risk management indicators have generally improved, these improvements may still be concentrated at the level of institutional compliance rather than substantive governance transformation. Consequently, local governments should not focus solely on achieving higher assessment scores for APIP capability and risk management maturity. Greater emphasis should be placed on ensuring that these governance mechanisms function effectively in practice and contribute directly to organizational integrity and corruption prevention. Overall, the study reinforces the importance of governance quality as a key determinant of corruption prevention and highlights the need for stronger integration among internal control systems, internal supervision, and risk management practices in local government administration.

5 | CONCLUSIONS AND FUTURE WORK

This study examined the influence of Government Internal Control System (SPIP) maturity, Internal Government Supervisory Apparatus (APIP) capability, and risk management on corruption prevention in district and municipal governments in Bengkulu Province during 2021–2024. Using multiple linear regression on 40 observations, the study produced three main findings. First, SPIP maturity has a positive and significant effect on corruption prevention. This indicates that stronger internal control systems help improve accountability, transparency, and oversight, thereby reducing opportunities for corruption. This finding is consistent with the Fraud Triangle Theory, which emphasizes the importance of limiting opportunities for fraudulent behavior. Second, APIP capability does not significantly affect corruption prevention. Although APIP capability has improved, these improvements may still be focused on meeting institutional requirements rather than increasing the actual effectiveness of supervision and corruption prevention. Third, risk management also does not have a significant effect on corruption prevention. This suggests that risk management practices are still largely compliance-oriented and have not been fully integrated into decision-making and organizational processes. Overall, the study concludes that SPIP maturity is the most important factor in supporting corruption prevention. Meanwhile, APIP capability and risk management can contribute more effectively if they are implemented in practice rather than merely fulfilling administrative requirements. This study has several limitations that provide opportunities for future research. First, the study focused exclusively on local governments in Bengkulu Province, which may limit the generalizability of the findings to other regions in Indonesia. Future studies are encouraged to include a broader sample covering multiple

provinces or national-level local government data to obtain more comprehensive evidence. Second, the study relied entirely on secondary data derived from government assessments. Future research may combine quantitative data with qualitative approaches such as interviews, focus group discussions, or case studies to gain deeper insights into the practical implementation of internal controls, internal supervision, and risk management. Third, this study examined only three governance variables as determinants of corruption prevention. Future research could incorporate additional factors, including organizational culture, leadership commitment, ethical climate, digital governance, transparency initiatives, whistleblowing systems, and public participation mechanisms. These variables may provide a more comprehensive explanation of corruption prevention effectiveness. Fourth, future studies may investigate the moderating or mediating roles of institutional factors in the relationship between governance mechanisms and corruption prevention. For example, organizational commitment, audit quality, integrity systems, or digital transformation initiatives may strengthen or weaken the effectiveness of SPIP, APIP capability, and risk management. Finally, future research should explore whether improvements in governance indicators represent substantive institutional transformation or merely compliance-oriented achievements. Such investigations would provide valuable insights into how governance reforms can move beyond administrative fulfillment toward creating a sustainable anti-corruption culture within public sector organizations. The findings of this study highlight the importance of strengthening governance quality through effective internal control systems while ensuring that supervisory and risk management mechanisms are implemented in a manner that produces tangible improvements in organizational integrity and corruption prevention.

ACKNOWLEDGEMENTS

The author would like to express sincere gratitude to all parties who contributed to the completion of this research. Special appreciation is extended to the Financial and Development Supervisory Agency (BPKP) and other relevant government institutions for providing access to the secondary data used in this study. The author also wishes to thank the academic supervisors, lecturers, and colleagues whose valuable guidance, constructive feedback, and support greatly contributed to the development of this research. Their insights and encouragement were instrumental in improving the quality of the study. Finally, the author is deeply grateful to family members and friends for their continuous support, motivation, and understanding throughout the research process. Any remaining errors or shortcomings are solely the responsibility of the author.

REFERENCES

A, Q. (2024). Research hypotheses: Definition, types, and how to formulate them. *Gramedia Blog*.

Apriani, U., Karo Karo, K., Yuliana, F., Astika, F., Ridwan, R., Darmawan, D., Bustomi, B., & Umar, H. (2019). The effect of internal audit independence on corruption prevention with organizational commitment as a moderating variable: A study at the Supreme Court of the Republic of Indonesia. *Prosiding Seminar Nasional Pakar*, 1–9. https://doi.org/10.25105/pakar.v0i0.4251.

Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and assurance services* (16th ed.). Pearson.

Astuti, S. D. (2025). Analysis of the impact of corruption on public trust: A case study of the corn seed corruption case in West Nusa Tenggara. *Jurnal Ilmiah Detubuya, 2*(2), 140–154. https://doi.org/10.64581/jid.v2i2.91.

Cempakasari, I., Rosdiana, D., & Kuntadi, C. (2023). Factors affecting fraud prevention: Internal control, whistleblowing system, and moral. *Dinasti International Journal of Digital Business Management, 4*(3), 508–516. https://doi.org/10.31933/dijdbm.v4i3.1788.

Corruption Eradication Commission (KPK). (2025). Statistics of corruption crime publications by institution.

Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed.). Sage Publications.

Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing & Accountability Journal, 32*(8), 2307–2329.

Fahreza, M. B., Nugroho, W. S., & Purwantini, A. H. (2022). The effect of financial reporting compliance, internal control systems, whistleblowing systems, and village apparatus competence on fraud prevention in village fund management: An empirical study in villages of Kemiri District, Purworejo Regency. *The 5th FEBENEFECIUM Proceedings*, 584–605.

Ferdyanti, G. E., & Priono, H. (2022). Factors affecting fraud prevention in village budget management in Prambon District. *Equilibrium, 11*(2), 28–34.

Financial and Development Supervisory Agency (BPKP). (2021a). Regulation of the Financial and Development Supervisory Agency of the Republic of Indonesia Number 5 of 2021 concerning the assessment of integrated government internal control system (SPIP) maturity in ministries/agencies/local governments. *State Gazette of the Republic of Indonesia Year 2021 Number 419*.

Financial and Development Supervisory Agency (BPKP). (2021b). Regulation of the Financial and Development Supervisory Agency of the Republic of Indonesia Number 8 of 2021 concerning the assessment of government internal supervisory apparatus (APIP) capability in ministries/agencies/local governments. *State Gazette of the Republic of Indonesia Year 2021 Number 1295*.

Financial and Development Supervisory Agency (BPKP). (2021c). Regulation of the Financial and Development Supervisory Agency of the Republic of Indonesia Number 4 of 2021 concerning risk management within the Financial and Development Supervisory Agency. *State Gazette of the Republic of Indonesia Year 2021 Number 418*.

Fitria, F. (2022). Integration of preventive and repressive approaches in corruption eradication: The strategic role of the Corruption Eradication Commission in Indonesia.

Fitriani, N., Hidayat, M., & Wibowo, A. (2021). Fraud triangle perspective on corruption prevention in public institutions. *Indonesian Journal Economic Review (IJER), 1*(2), 39–51. https://doi.org/10.59431/ijer.v1i2.004.

Ghozali, I. (2018). *Aplikasi analisis multivariate* (10th ed.). Badan Penerbit Universitas Diponegoro.

Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.

Gujarati, D. N., & Porter, D. C. (2009). *Basic econometrics* (5th ed.). McGraw-Hill Irwin.

Hartanto, R., & Rahayu, D. (2024). Analysis of factors influencing corruption using fraud triangle theory: A case study approach. *Indonesian Journal of Business Economics and Management, 3*, 27–33.

Hidayat, R. N. (2020). Strengthening the Corruption Eradication Commission institutionally by placing the constitution as the basis of legitimacy. *'Adalah: Buletin Hukum dan Keadilan, 4*(3), 116–123. https://doi.org/10.15408/adalah.v4i3.17830.

Hidayatul, A., Din, M., Abdullah, M. I., & Karim, F. (2026). APIP capabilities, SPIP maturity, audit opinions, and follow-up on audit recommendations for corruption prevention. *Journal of Economics and Management Sciences, 8*(2), 459–465. https://doi.org/10.37034/jems.v8i2.313.

Juliandi, A., Irfan, & Manurung, S. (2014). *Business research methodology: Concepts and applications*. UMSU Press.

Kerlinger, F. N., & Lee, H. B. (2000). *Foundations of behavioral research* (4th ed.). Harcourt College Publishers.

Linda, D. A., Winoto, J., & Suprehatin, S. (2024). Corruption prevention strategies to reduce regional corruption levels. *Jurnal Aplikasi Bisnis dan Manajemen, 10*(1), 251–262. https://doi.org/10.17358/jabm.10.1.251.

Permana, K., & Bujana, C. C. A. (2024). Examining the efforts of government internal supervisory apparatus (APIP) in enhancing bureaucratic reform, organizational integrity, and risk management: An efficiency analysis. *Integritas: Jurnal Antikorupsi, 10*(1), 107–122. https://doi.org/10.32697/integritas.v10i1.1144.

Sari, P., Nor, D., & Kadir, W. A. (2024). Factors affecting the achievement of local government corruption prevention performance in Indonesia. *EKOMA: Jurnal Ekonomi, 4*(1). https://doi.org/10.56799/ekoma.v4i1.5979.

Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach* (7th ed.). John Wiley & Sons.

Setyawan, E. C., Rustiani, D., Nawazir, N., Marcelina, S., Phang, V., Lumanaw, N., Erikson, & Umar, H. (2019). Corruption prevention through the implementation of accrual-based accounting as an intervening variable: A study at the Ministry of Transportation headquarters. *Prosiding Seminar Nasional Pakar, 2*(2), 1–8.

Sianturi, R. (2025). Test normality as a condition of hypothesis testing. *11*(1), 1–14.

Sri, A., & Kirana, F. K. (2020). The effect of the Government Internal Control System (SPIP) on fraud prevention in village fund management with accountability as a mediating variable. *Jurnal Ilmiah Akuntansi dan Humanika, 10*(2), 160–169.

Sugiyono. (2019). *Quantitative, qualitative, and R&D research methods* (2nd ed.). Alfabeta.

Suhartono, U., Raharjo, P., & Sidik, H. (2023). The effect of bureaucratic reform scores, Government Internal Control System maturity levels, and Government Internal Supervisory Apparatus capability levels on the integrity index of ministries/agencies/local governments in Indonesia in 2021. *Publika, 9*(2). https://doi.org/10.32509/publika.v9i2.4348.

Sulistiyo, A., & Yanti, H. B. (2022). The effect of internal control, risk management, and whistleblowing systems on fraud prevention. *Jurnal Akuntansi dan Pajak, 23*.

Suryandari, N. N. A., Yadnyana, I. K., Ariyanto, D., & Erawati, N. M. A. (2023). Implementation of fraud triangle theory: A systematic literature review. *Journal of Governance and Regulation, 12*(3), 90–102. https://doi.org/10.22495/jgrv12i3art10.

Wooldridge, J. M. (2012). *Introductory econometrics: A modern approach* (5th ed.). South-Western Cengage Learning.

Zahra, A. R. A., & Tannar, O. (2025). The role of good governance and SPIP in preventing fraudulent actions. *Jurnal Proaksi, 12*(3), 470–485. https://e-journal.umc.ac.id/index.php/JPK/article/view/7777.

Zulkarnain. (2025). Determinants of fraud prevention in public procurement with government administrative effectiveness as a moderating variable in the local governments of Riau Province (Master's thesis, Universitas Sumatera Utara).

How to cite this article: Naibaho, P. D., Robinson, R., & Sari, E. N. (2026). The Effect Of SPIP Maturity, APIP Capability, and Risk Management On Corruption Prevention In Local Governments Of Bengkulu Province During 2021–2024. *Indonesian Journal Economic Review (IJER)*, *6*(2), 968-980. https://doi.org/10.59431/ijer.v6i2.878.