Provincial Inspectorate Influence on SPIP Effectiveness Moderated by APIP Commitment in Central Java

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ABSTRACT

The purpose of this research is to analyze the role of the Audit Board of Republic Indonesia on the Effectiveness of the Government's Internal Control System. In addition, this study also aims to analyze the commitment of the Internal Government Supervisory Apparatus as a moderating variable to the relationship between the role of the Audit Board of Republic Indonesia on the Effectiveness of the Government Internal Control System. This research was conducted using a survey method by distributing questionnaires to respondents. Respondents in this study are auditors who work in the Provincial and City/ Regency Inspectorates in Central Java. The number of samples used in this study were 244 respondents who worked as auditors in 9 Inspectorates of the city/ regency of Semarang, including the Inspectorate of Provinces of Central Java. The analytical tool used in this study is IBM statistics SPSS v.25. The results showed that the role of Audit Board of Republic Indonesia had a positive effect on the effectiveness of the government's internal control system but the commitment of the government's internal supervisory apparatus could not moderate the relationship between the role of the Audit Board of Republic Indonesia on the effectiveness of the government's internal control system.

Keywords: Government Internal Control System; Internal Government Supervisory Apparatus; Audit Effectiveness; Public Sector Accountability.

1. INTRODUCTION

Good governance has become a central focus in public administration to gain public trust, support social harmony, maintain political stability, and promote economic growth. According to the United Nations Development Programme, a country with ideal good governance is efficient, effective, responsive, free from corruption, and friendly to its citizens. To support good governance, the Indonesian government has implemented institutional reforms, regulatory reforms, decentralization, and privatization since 1998. However, despite the increased focus on good governance, the Badan Pemeriksa Keuangan (BPK) reported in its 2017 second semester audit summary that there were still weaknesses in the government's internal control system.

In addition, a survey by the Association of Certified Fraud Examiners in its 2016 Report to the Nation found that the government sector suffered the highest losses from fraud in Indonesia, accounting for about 58.8%. The following are the survey results presented in the 2016 Report to the Nation (RTTN):

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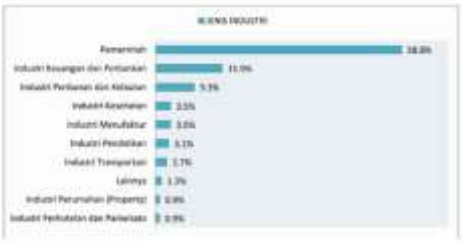

Sumber: *Report to The Nation (RTTN) ACFE* Indonesia 2016

Based on the KPMG Fraud, Bribery and Corruption Survey 2016, which was conducted in Australia and New Zealand in 2016, about 68% of fraud cases were caused by weak internal controls. Therefore, internal control systems need serious attention, because one of the main reasons for fraud is the weakness in how government internal controls are implemented.

Internal control is a multidimensional concept that has been widely discussed in many studies. It is not just a procedure or policy applied at one point, but an integrated system that operates continuously at all levels of an organization (Haron et al., 2010). Every organization faces many risks every day, including failures in internal control systems, financial problems, environmental disasters, non-compliance, and violations of regulations (Fauzia & Susanto, 2023).

The regional inspectorate has the task of carrying out general supervision of regional governments and other tasks assigned by the regional head so that the inspectorate is embedded in the same as an internal auditor (Sari, 2020). There are several government bodies involved in supervising and auditing the management of public finances. This is very important considering that the management of regional government finances has received a lot of attention with the increasing number of opinions given by the Audit Board of Indonesia (BPK). (Dewi, 2025). BPK acts as the external auditor of the government and is responsible for auditing the management of national and regional finances. Meanwhile, internal auditors include the inspectorates within each ministry or institution, as well as provincial and local inspectorates in regional governments. In addition, BPKP serves as an internal government auditor that reports directly to the President. (Matondang et.al, 2025).

According to Government Regulation of the Republic of Indonesia No. 60 of 2008 on the Government Internal Control System, strengthening and supporting an effective internal control system requires internal supervision of government activities, including financial accountability and the implementation of SPIP. This internal supervision is carried out by government internal auditors, known as Aparat Pengawasan Intern Pemerintah (APIP), with the goal of improving internal control within the government. Based on the Regulation of the Minister of Home Affairs No. 35 of 2018, monitoring and evaluation activities include follow-up actions on audit results from the BPK, follow-up from APIP audits, and anti-corruption efforts as well as SPIP evaluation. However, the commitment of APIP to follow up on BPK's recommendations is very important. If APIP lacks strong commitment, there is a risk of unethical behavior and failure to perform their duties properly. This is supported by research from Shafer (2013), which shows that commitment to the organization and profession has a positive effect on ethical decision-making. Therefore, strong APIP is expected to strengthen the role of external auditors, such as BPK, in improving the effectiveness of the government's internal control system (SPIP).

The Government Internal Supervisory Apparatus (APIP) plays a strategic role in supporting accountable, transparent, and corruption-free public financial governance (BPKP Regulation, 2021). Within Indonesia's governmental

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system, APIP is responsible for ensuring that the processes of planning, implementation, and financial reporting in the public sector are carried out in accordance with the principles of good governance, risk management, and internal control (BPKP Regulation, 2021). This role becomes increasingly crucial in the context of following up on audit findings issued by the Audit Board of Indonesia (BPK), which represents the final stage of the audit cycle as mandated by Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability (Law of the Republic of Indonesia, 2004).

However, existing evidence indicates that a significant number of audit recommendations have not been followed up optimally, both in terms of quantity and value. This situation reflects a gap in the effectiveness of APIP's role as a key driver in ensuring the completion of audit follow-ups. According to BPK, between 2005 and the first semester of 2023, a total of 697,383 recommendations were issued to audited entities, with a cumulative value of IDR 313.98 trillion (BPK RI, 2023). Of these, only 76.9% (IDR 153.71 trillion) have been properly addressed, while 17.3% (IDR 114.51 trillion) have been followed up inadequately, 4.7% (IDR 22.21 trillion) have not been addressed at all, and 1.1% (IDR 23.55 trillion) are considered unresolvable. These figures suggest the presence of significant weaknesses in the implementation of follow-up mechanisms, potentially due to the suboptimal performance of APIP. Therefore, further examination of strategies to strengthen APIP's role in accelerating the implementation of audit recommendations is essential.

In practice, internal auditors' awareness of their duties in relation to recommendations from external auditors, namely the BPK, is a key element in ensuring their performance. In this regard, commitment from an internal auditor is essential. According to Abdul Z (2003), commitment is a psychological state that characterizes an employee's relationship with an organization.The term "commitment" can also be defined as an individual's willingness to contribute their energy and loyalty to a social system or an effective attachment to an organization/profession (Buchanan, 1974). This means that the more individuals believe in their role in society and internalize it, the more they become aware of their role.

This study refers to Agency Theory (Jensen and Meckling 1976), which defines the relationship between agent and principal. Agency theory explains that conflict can arise in both relationships. In relation to resolving problems that arise in both relationships, agency theory provides a solution to minimize such conflict, namely agency costs. Agency costs encompass all costs associated with managing the needs of conflicting parties, with monitoring and evaluation processes in resolving problems. Monitoring can be carried out by two parties: external and internal. In this study, the external party conducting monitoring is the BPK and the internal party is the APIP. Monitoring in the form of audits will lead to more effective internal control (Rusak and Johnson, 2007).

The Committee of Sponsoring Organizations of the Treadway Commission framework explains that the five components of internal control are very important for achieving effective internal control (Stephen, 2013). Internal control works well only if these five components exist and operate properly, helping organizations achieve efficient operations, reliable financial reports, and compliance with laws and regulations.In simple terms, the presence of these components is closely related to effective internal control.

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Therefore, the BPK, as an external auditor, relies on the work of government internal auditors to improve the effectiveness of internal control.

Several studies highlight how important APIP's role is in ensuring proper follow-up of audit recommendations. Permana & Bujana (2024) emphasize that successful follow-up largely depends on strong cooperation between APIP and the management of government institutions. Meanwhile, Hamid et al. (2022) find that delays in follow-up are often caused by weak internal auditor competence and less effective monitoring systems at the inspectorate level.

In addition, Kurniawan et al. (2024) show that the use of electronic reporting systems and clear standard operating procedures (SOPs) can significantly improve both the speed and quality of follow-up actions. These findings are supported by Muhammad & Firmansyah (2024), who conclude that auditor competence, effective internal control systems, and strong leadership support are key factors in ensuring high-quality internal audits and successful implementation of BPK audit recommendations.

However, these studies are still limited to specific regions or institutions, and they do not yet provide a broader, cross-sector perspective or a comprehensive evaluation of APIP's role at the national level. Several studies have examined the factors that affect the effectiveness of internal control. Zhan Yang (2007) found that when there is a strong economic relationship between auditors and their clients, auditors may be more likely to ignore potential issues and give a favorable opinion on the client's internal control. In addition, Ashbaugh-Skaife et al. (2007) stated that large audit firms tend to invest more in technology and training, which helps them better identify weaknesses in internal control.

Furthermore, Ahmed (2018) found that investing in internal audit and improving quality assurance can enhance the quality of internal control. Similar results were also reported by Fadzil (2005), who concluded that internal audit practices have an influence on the quality of internal control. Commitment is a crucial factor in supporting the implementation of good governance, as strong commitment can produce competent performance and, of course, ensure the smooth and controlled operation of all activities (Kurniawan et.al, 2024). The emergence of good governance today aims to meet public demands for better governance systems for government officials, ensuring that an institution is inseparable from commitment. Commitment creates efficiency and effectiveness, which ultimately lead to organizational success (Taufik and Kemala, 2013).

This study departs from the condition of fraud in Indonesia as revealed in the 2016 Report to the Nation (RTTN) which stated that the government sector was the largest impact of fraud in Indonesia with a percentage of 58.8%. The condition of fraud is an indication of fatigue in internal control, this weakness can be explained based on Agency Theory. The researcher determined that the respondents in this study were internal auditors, namely the government's internal supervisory apparatus. The reason for selecting respondents in this study is because APIP is the party directly related to supervisory activities related to the government's internal control system (SPIP). Therefore, it is necessary to conduct research to determine whether the commitment of the government's internal supervisory apparatus can moderate the role of the BPK in improving the effectiveness of the government's internal control system.

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2. LITERATURE REVIEW

Agency Theory

Jensen dan Meckling (1976) define an agency relationship as a contract where the owner (principal) hires another person (agent) to perform services and gives them the authority to make decisions. If both parties try to maximize their own benefits, there is a strong possibility that the agent will not always act in the best interest of the owner. The main issue in this theory is how to ensure that the agent works to maximize the owner's welfare. To reduce this problem, companies apply good governance practices to minimize agency costs.

Reducing agency problems is important so the company can achieve its goals and maintain its long-term performance. The agency theory solves the information asymmetry problem and provides acomprehensive understanding of the company's economic and financial health in an effortto bridge the information gap (Ankamah et al., 2021). Overall, agency theory is a relationship that reflects the basic agency structure of principals and agents who are engaged in corporate behavior but have different goals and different attitudes toward risk.

Effectiveness of Internal Control System

The American Institute of Certified Public Accountants (1949, in Sawyer, 2003) defines internal control as a company plan and coordinated methods used to protect assets, ensure accurate accounting data, improve efficiency, and follow management policies. In 1992, the Committee of Sponsoring Organizations of the Treadway Commission defined internal control as a process carried out by the board, management, and employees to provide reasonable assurance in achieving three goals: reliable information, compliance with regulations, and efficient operations.

Overall, internal control can be understood as a set of procedures that must be followed to help organizations achieve their goals. The Institute of Internal Auditors (2008) also states that internal control includes all actions by management to increase the chance of achieving objectives. According to COSO, effective internal control requires five components: control environment, control activities, risk assessment, information and communication, and monitoring. These components help organizations manage risks, ensure proper operations, and improve performance. The Government Internal Control System (SPIP) is a comprehensive process that involves actions by leaders and all employees to ensure that organizational goals are achieved effectively and efficiently, financial reports are reliable, state assets are protected, and laws and regulations are followed (A & Permana, 2024).

In addition, SPIP plays an important role in preventing fraud by applying consistent control and internal monitoring activities (Harianja & Simanullang, 2023). It also promotes transparency and improves the quality of financial information reported to the public, which strengthens public accountability and trust in regional financial management (Setyo Widodo & Yandi, 2022). Therefore, SPIP functions not only as an internal control system but also as a strategic management tool to improve government effectiveness and accountability.

3. RESULTS AND DISCUSSION

This study aims to determine whether the perceived role of the Supreme Audit Agency (BPK) influences the effectiveness of the government's internal control system and whether the commitment of the Government Internal

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Supervisory Apparatus (APIP) influences the relationship between the perceived role of the Supreme Audit Agency (BPK) and the effectiveness of the government's internal control system. The study population included auditors working at the Central Java Provincial Inspectorate, Semarang City Inspectorate, Semarang Regency Inspectorate, Salatiga City Inspectorate, Solo City Inspectorate, Kendal City Inspectorate, Batang Regency Inspectorate, Demak Regency Inspectorate, and Pekalongan City Inspectorate.

3.1. Descriptive statistical analysis

Descriptive statistical analysis tests are used to obtain a description or characteristics of the data that includes the lowest value (minimum), the highest value (maximum), mean, and standard deviation:

Tabel 1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SPIP	244	38	55	49,52	3,339
KOMITMEN	244	21	35	30,50	2,603
BPK	244	16	25	22,25	1,592
Valid N (listwise)	244				

Based on the descriptive statistics above, the average responses were taken from 244 respondents. For the first variable, the government internal control system, the theoretical range is 11 to 55 with a theoretical mean of 33.The actual responses show a minimum value of 38 and a maximum of 55, with an average of 49.55, which is higher than the theoretical mean. This indicates that the government internal control system has been implemented effectively.The standard deviation is 3.39, which is lower than the average value, meaning the data is relatively consistent and not widely spread.

For the second variable, the BPK as the external auditor, the theoretical range is 5 to 25 with a theoretical mean of 15. The respondents' answers show a minimum value of 16 and a maximum of 25, with an actual average of 22.25, which is higher than the theoretical mean. This indicates that BPK has played an important role in supervising government institutions. The standard deviation is 1.592, which is lower than the average value, meaning the data is relatively consistent and shows little variation.

For the third variable, the commitment of APIP as a moderating variable, the theoretical range is 7 to 35 with a theoretical mean of 21. The respondents' answers show a minimum value of 18 and a maximum of 35, with an actual average of 30.43, which is higher than the theoretical mean. This indicates that APIP has a strong commitment to their work. The standard deviation is 2.759, which is lower than the average value, meaning the data is relatively consistent and not widely spread.

Data Quality Test

Validity test

Table 2

Hasil Uji Validitas Sistem Pengendalian Intern Pemerintah

Pernyataan	R tabel	R hitung	Keterangan
SPIP 1	0.126	0.591	Valid
SPIP 2	0.126	0.631	Valid
SPIP 3	0.126	0.617	Valid
SPIP 4	0.126	0.540	Valid
SPIP 5	0.126	0.535	Valid
SPIP 6	0.126	0.531	Valid
SPIP 7	0.126	0.533	Valid
SPIP 8	0.126	0.484	Valid
SPIP 9	0.126	0.424	Valid
SPIP 10	0.126	0.602	Valid
SPIP 11	0.126	0.612	Valid

From Table 2, it can be seen that all data related to the government internal control system are valid. This is because all indicators have r-count values higher than the r-table value of 0.126.

Table 3

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Hasil Uji Validitas Komitmen APIP

Pernyataan	R tabel	R hitung	Keterangan
KOM 1	0.126	0.662	Valid
KOM 2	0.126	0.576	Valid
KOM 3	0.126	0.558	Valid
KOM 4	0.126	0.516	Valid
KOM 5	0.126	0.570	Valid
KOM 6	0.126	0.710	Valid
KOM 7	0.126	0.659	Valid

From Table 3, it can be seen that all data on the commitment of APIP are valid, because the r-count values for all indicators are higher than the r-table value of 0.126.

Table 4

Hasil Uji Validitas Peran BPK

Pernyataan	R tabel	R hitung	Keterangan
BPK 1	0.126	0.630	Valid
BPK 2	0.126	0.595	Valid
BPK 3	0.126	0.692	Valid
BPK 4	0.126	0.548	Valid
BPK 5	0.126	0.714	Valid

From Table 4, it can be seen that the data on the role of the BPK are valid, because all indicators have r-count values higher than the r-table value of 0.126

Reliability Test

Reliability testing is carried out on questionnaire items that have been declared valid. Reliability is a tool used to measure a questionnaire as an indicator of a variable. A questionnaire is considered reliable if a person's answers to the questions are consistent or stable over time. Reliability can be measured using the Cronbach's Alpha (α) statistical test. A variable is considered reliable if the value of α is greater than 0.5 (Ghozali, 2016).

Table 5

Variabel	N Valid	Alpha (∝)	Keterangan
Efektifitas Sistem Pengendalian Intern Pemerintah	11	0.784	Reliabel
Persepsi Peran BPK	5	0.724	Reliabel
Komitmen APIP	7	0.704	Reliabel

From Table 5, it can be seen that all variables have alpha (α) coefficients greater than 0.5, which means the measurement instruments used in this study are reliable. Therefore, the items in each variable can be properly used as tools for statistical testing.

Classical Assumption Test
Normality Test

The normality test is conducted using the Kolmogorov-Smirnov test, where residuals are considered normally distributed if the significance value is above 0.05. The normality of the regression model in this study is as follows:

Table 6

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		244
Normal Parameters[a]	Mean	0000000
	Std. Deviation	2.77559805
Most Extreme Differences	Absolute	.068
	Positive	.068
	Negative	-.063
Kolmogorov-Smirnov Z		1.062
Asymp. Sig. (2-tailed)		.209

From Table 6, the Kolmogorov–Smirnov probability value (sig = 0.209) is greater than the alpha level of 0.05. This indicates that the data are normally distributed.

Test Multicollinearity

Table 7

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	49.405	.277		178.205	.000		
	BPK	4.410	.338	.453	7.835	.000	.821	1.218
	KOMITMEN	1.463	.374	.229	3.910	.000	.783	1.277
	KOMITMEN*SPIP	-.234	.556	-.023	-.422	.674	.944	1.060

Based on the results of the analysis of the table above, the tolerance values BPK (0.821), Komitmen (0.783), Komitmen – SPIP (0.944) > 0.100,

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while the VIF values BPK (1.218), Komitmen (1.277), Komitmen – SPIP (1.060) < 10.00. So it can be concluded that there is no symptom of multicollinearity.

Test Heteroskedastisitas

The heteroscedasticity test is carried out using the Glejser test by regressing the independent variables on the absolute value of the residuals. Heteroscedasticity is indicated if the significance value is below 0.05 for any independent variable. The following are the regression results between the independent variables and the absolute residual values:

Table 8

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.086	.190		11.042	.000
	BPK	-.326	.380	-.096	-1.382	.168
	KOMITMEN	-.042	.256	-.012	-.162	.872
	KOMITMEN*SPIP	-.223	.380	-.039	-.586	.558

The table 8 above shows that none of the independent variables have a significance value below 0.05 for the absolute residuals. This means there is no heteroscedasticity problem in the model, so the data can be considered homoscedastic.

Model Testing
Coefficient of Determination

Table 9

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.594[a]	.353	.345	2.79289

a. Predictors: (Constant), KOMITMEN*SPIP, BPK,KOMITMEN

The table 9 above shows that the adjusted R^2 is 0.345. This means that 34.5% of the variation in the dependent variable can be explained by the role of the BPK as the external auditor and the commitment of APIP. The remaining 65.5% is influenced by other variables not included in the model.

Uji F (F-test)

Table 10

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1020.641	3	340.214	43.616	.000[b]
	Residual	1872.060	240	7.800		
	Total	2892.701	243			

From the table above, the F-value is 43.616 with a significance value of 0.000, which is less than 0.05. This means the research model is fit and the regression can be used to predict the effectiveness of the government internal control system. The model is supported by the independent variables, namely the role of the BPK, the commitment of APIP, and the interaction between these two variables as a moderating variable.

Uji Hipotesis

Table 11

Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t value	Significant
		B	Std. Error	Beta		
1	(Constant)	49.405	0.277		178.201	0.000
	KOM	1.643	0.574	0.279	3.810	0.000
	BPK	4.410	0.556	0.455	7.935	0.000
	BPK,KOM → SPIP	-0.234	0.558	0.023	-0.422	0.674

The t-test is used to examine the significance of the effect of independent variables on the dependent variable individually (partially). The partial test results for the effect of the role of the BPK, the professional commitment of APIP, and the interaction between these two variables as a moderating variable on the effectiveness of the government internal control system can be seen in the coefficient table (Table 4.14), with the explanation as follows:

The test of Hypothesis 1, which examines the effect of the perceived role of the BPK on the effectiveness of the government internal control system, shows a significance value of 0.000 and a t-value higher than the t-table (7.935 > 1.645). Since the significance value is lower than α = 0.05, this indicates that

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the perceived role of BPK has a positive effect on the effectiveness of the government internal control system. Therefore, **Hypothesis 1 is accepted**. The regression coefficient is 4.410, meaning that the better the perception of BPK's role in carrying out its duties, the more effective the government internal control system will be.

The test of Hypothesis 2 in this study aims to examine whether the commitment of APIP affects the relationship between the perceived role of the BPK and the effectiveness of the government internal control system.

This test was conducted using the absolute difference method. The result shows a significance value of 0.674, which is higher than α = 0.05. This means that APIP's commitment does not influence the relationship between the perceived role of BPK and the effectiveness of the internal control system. In other words, APIP's professional commitment does not act as a moderating variable in this study. Therefore, **Hypothesis 2 is rejected.**

3.2. Discussion

Perception of the Role of BPK Auditors and the Effectiveness of the Government Internal Control System

The first hypothesis in this study states that APIP's perception of the role of the BPK has a positive effect on the effectiveness of the Government Internal Control System (SPIP). In other words, the better the role of BPK, the more effective the internal control system will be. The results of the data analysis show that BPK's role has a positive influence on the effectiveness of SPIP, so the first hypothesis is accepted. This means that a better perception of BPK's role can improve the effectiveness of the government's internal control system.

When BPK performs its audit role well, it is more capable of identifying weaknesses or errors in the existing internal control system. This finding is supported by descriptive statistics (Table 4.8), which show that the average actual value of BPK's role is higher than its theoretical average, indicating that BPK has performed well. As a result, internal auditors (APIP) support the idea that a stronger role of BPK leads to better detection of weaknesses and improvements in internal control. When weaknesses are found, BPK provides recommendations to government institutions and reviews their implementation. This result is also consistent with agency theory, where BPK acts as a representative of the principal in monitoring activities. In addition, BPK provides input on the design of internal control systems at both central and local levels, as stated in Law No. 15 of 2006.

These findings are in line with the study by Yan Zhang (2007), which shows that auditor independence is negatively related to weaknesses in internal control. This means that the more independent the auditor, the fewer weaknesses in the control system, leading to more effective internal control.

This hypothesis is supported by the study of Zager (2015), which states that external auditors can reduce fraud by ensuring that the internal control system is functioning properly. Furthermore, Haron (2004) explains that external auditors focus on the fairness and accuracy of financial statements. To achieve this, they evaluate the internal control system to ensure it can prevent and detect material errors.

The Commitment of APIP and the Perceived Role of BPK on the

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Effectiveness of the Government Internal Control System.

The second hypothesis in this study states that the commitment of APIP influences the relationship between the perceived role of the BPK and the effectiveness of the government internal control system. In simple terms, higher commitment from APIP is expected to lead to more ethical decisions, stronger responsibility, and better follow-up on BPK's audit recommendations. However, the results show that APIP's commitment does not affect this relationship. This means that commitment does not act as a moderating variable in this study. This result may be explained by the fact that most APIP officers rarely receive training on the government internal control system. In one year, training is usually held only one or two times. This can be seen in the respondent description table below :

Table 12

Frekuensi Diklat SPIP Responden

Data	Jumlah Responden	Persentase
Diklat SPIP		
Tidak Pernah	70	29%
Minim Sekali	152	62%
Pernah	22	9%
Sering	0	0%

Training on the government internal control system (SPIP) aims to improve its quality in planning, budgeting, implementation, and reporting, and to support good governance. It also helps increase understanding of key elements such as monitoring, evaluation, and follow-up of audit recommendations, including those from the BPK. However, in practice, 62% of respondents only attend SPIP training one to two times a year, which is very limited. As a result, even though auditors may have high commitment, their lack of training and understanding makes it difficult to strengthen the relationship between the perceived role of BPK and the effectiveness of the internal control system.

4. CONCLUSION

The following are several conclusions based on the analysis of 244 responses provided by the respondents in this study.

1. There is a positive effect between the perceived role of the BPK and the effectiveness of the government internal control system. This means that the better the perception of BPK's role, the more effective the internal control system will be. On the other hand, a lower perception of BPK's role increases the possibility of weaknesses in the internal control system.
2. APIP's commitment does not act as a moderating variable in the relationship between the perceived role of the BPK and the effectiveness of the government internal control system. This is because 62% of respondents only receive SPIP training one to two times a year, which limits their understanding of internal control, especially key elements like monitoring and follow-up of audit recommendations. Although APIP and BPK have similar goals in improving internal control effectiveness, they work at different levels and with different authority. Therefore, APIP's commitment does not strengthen the influence of BPK's role on the effectiveness of the internal control system.

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