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The Analysis of the Internal Control System in the Government of Tanjungpinang City

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ABSTRACT

This study analyzes the effectiveness of Tanjungpinang City Government's internal control system using data from the 2024 Integrity Assessment Survey (SPI) by Indonesia's Corruption Eradication Commission (KPK). It evaluates how internal controls enhance integrity and mitigate corruption risks, applying the five components from Government Regulation No. 60/2008.. Findings show the system is at a developing stage, with weaknesses in leadership commitment, ethical culture, and risk-based monitoring. Although transparency and compliance have improved through digitalization, preventive controls remain limited. Stronger internal controls are positively linked to higher integrity scores.The study underscores the need to integrate risk management, strengthen ethical leadership, and improve internal auditor (APIP) capacity. Overall, it provides evidence that internal control maturity predicts institutional integrity in Indonesia's public sector.

1. Introduction

Public sector governance has become a global concern, especially in developing countries where the challenge of maintaining integrity, transparency, and accountability in public service delivery remains substantial. In Indonesia, efforts to strengthen good governance are implemented through various control mechanisms, one of which is the internal control system (Sistem Pengendalian Intern/SPI). The SPI plays a critical role in preventing fraud, ensuring compliance with regulations, and improving the efficiency and effectiveness of government operations. However, despite the regulatory framework such as Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP), implementation in local governments, including Tanjungpinang City, still faces several challenges related to human resources, control environment, and monitoring mechanisms.

The Integrity Assessment Survey (Survei Penilaian Integritas/SPI) conducted by the Corruption Eradication Commission (KPK) in 2024 provides valuable insight into the level of integrity and corruption

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risk within government institutions. The survey measures the perception and experience of integrity from internal and external respondents, identifying potential weaknesses in internal control and governance practices. Data from the SPI 2024 indicate that although Tanjungpinang City Government has made progress in strengthening its integrity system, there remain concerns regarding the adequacy of internal control mechanisms, especially in areas related to procurement, licensing, and human resource management. This situation highlights the need for an in-depth analysis of the internal control system as a preventive tool against integrity breaches.

Several previous studies have examined the role of internal control systems in preventing fraud and improving governance in local governments. For instance, Putra & Yuliana (2022) found that a strong internal control environment significantly reduces the risk of corruption in local procurement processes. Handayani et al. (2023) emphasized that the effectiveness of SPIP implementation depends not only on the existence of policies but also on the behavioral integrity of civil servants. Meanwhile, Rahman (2021) demonstrated that the maturity level of internal control correlates with the institutional integrity index at the regional government level. However, these studies generally focus on quantitative measurement or perception analysis without integrating integrity assessment results such as those from the SPI KPK. Hence, there is a research gap in linking integrity assessment outcomes with internal control evaluation to provide a more holistic understanding of how control mechanisms influence integrity outcomes in public institutions.

Theoretically, this research is grounded in agency theory and institutional theory. Agency theory explains the principal–agent relationship within public organizations, where the government (agent) is expected to act in the best interest of the public (principal), necessitating an effective internal control mechanism to mitigate information asymmetry and opportunistic behavior. Institutional theory, on the other hand, emphasizes the influence of formal structures, norms, and cultural-cognitive elements in shaping organizational behavior. The internal control system thus serves not only as a procedural mechanism but also as an institutional framework reinforcing ethical and integrity-based conduct.

Based on the above background, the purpose of this study is to analyze the internal control system within the Government of Tanjungpinang City by using the 2024 Integrity Assessment Survey as an evaluative reference. The study seeks to identify key weaknesses, assess the alignment between internal control practices and integrity outcomes, and formulate recommendations for strengthening internal control as a tool to enhance governance integrity.

Given its exploratory nature, this research does not employ formal hypotheses but follows a qualitative-descriptive approach to analyze the extent to which the internal control system supports the achievement of integrity objectives in the public sector. The expected contribution lies in integrating SPI-based findings with the internal control framework, thereby offering a novel analytical approach for evaluating public sector integrity at the local government level.

The novelty of this study lies in its integrative approach to analyzing internal control systems within local government institutions. To date, most research on internal control systems (SPI) in Indonesia has primarily focused on administrative compliance or the effectiveness of internal audits (e.g.,Putra et al., 2022). In contrast, the empirical relationship between the Survei Penilaian Integritas (SPI) conducted by the Komisi Pemberantasan Korupsi (KPK) and the effectiveness of internal control systems based on the COSO Internal Control — Integrated Framework (2013) has not been systematically explored.

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This study makes an academic contribution through three dimensions of novelty:

a) Integration of Empirical Data and Theoretical Frameworks: This research employs SPI data as an actual measurement of organizational integrity and links it to the five COSO components (control environment, risk assessment, control activities, information and communication, and monitoring). This approach enables a more comprehensive analysis of internal control effectiveness within Indonesia's public bureaucracy.
b) Four-Year Longitudinal Analysis (2021–2024): By using SPI data from Pemerintah Kota Tanjungpinang over a four-year period, the study not only evaluates the current condition but also examines trends and the consistency of internal control improvements in the medium term.
c) Contextualization in Island-Based Local Government: The study focuses on the Tanjungpinang City Government, an island region with unique geographical and social characteristics. In this context, internal control challenges are not only administrative but are also influenced by organizational culture and local bureaucratic structures.

This research has the potential to contribute scientifically to the literature on public internal control systems, particularly in developing countries. Moreover, its findings are expected to provide strategic insights for local governments in strengthening tone at the top, enhancing employee participation in oversight, and expanding the implementation of digital-based internal control and public transparency.

This study is driven by the urgency of strengthening internal control systems as the foundation of local government integrity. The 2024 SPI results indicate that, although Tanjungpinang City Government has shown progress in several areas, key risk domains remain and require targeted attention, particularly in preventing intervention and enhancing participatory oversight. Through empirical analysis using SPI data and the COSO theoretical framework, this study aims to produce a model for strengthening internal control systems that is relevant, adaptive, and sustainable—supporting clean, transparent, and high-integrity governance.

2. Literature Review and Theoretical Framework

2.1 Internal Control System

The internal control system is a vital mechanism for ensuring organizational integrity, compliance, and accountability. According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013), internal control is defined as a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in operations, reporting, and compliance. The five interrelated components—control environment, risk assessment, control activities, information and communication, and monitoring—form the foundation of an effective control structure.

In the public sector context, internal control systems aim to ensure that government programs are implemented effectively and free from corruption, fraud, and inefficiency. The Indonesian Government, through Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP), mandates that all public institutions adopt a structured approach to risk management, documentation, and oversight. The system serves not only as a financial safeguard but also as a governance mechanism for improving public trust and ethical performance.

A mature internal control system is characterized by strong leadership commitment, risk-based supervision, and well-integrated information systems. Empirical research has shown that local

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governments with higher levels of internal control maturity exhibit better transparency, lower corruption risks, and greater public confidence (Mulyani & Siregar, 2021). Hence, strengthening internal control mechanisms is essential for creating integrity-based governance and achieving the objectives of public accountability.

2.2 Integrity Assessment Survey (SPI) by the Corruption Eradication Commission (KPK)

The Integrity Assessment Survey (Survei Penilaian Integritas – SPI) is a national measurement instrument developed by the Corruption Eradication Commission (KPK) to evaluate corruption vulnerabilities across public institutions. SPI integrates both perception-based and experience-based indicators, targeting internal employees, service users, and external partners. This multidimensional approach measures institutional integrity through factors such as transparency, accountability, fairness, internal control, and anti-corruption capacity.

The SPI generates an Integrity Index, a numerical representation of how well institutions mitigate corruption risks and uphold ethical governance. Institutions with higher integrity scores demonstrate stronger control environments, more ethical leadership, and more consistent compliance with regulations (Kurniawan & Pratama, 2023). The KPK uses these results to identify systemic weaknesses and formulate targeted recommendations for reform.

As a diagnostic and preventive tool, SPI aligns closely with the objectives of internal control frameworks. It does not merely measure corruption perception but provides empirical data for evaluating the effectiveness of governance mechanisms. The correlation between high SPI scores and strong internal control maturity highlights how effective internal oversight systems directly enhance institutional integrity (Sari & Rahman, 2020).

2.3 Theoretical Linkage between Internal Control and Institutional Integrity

The relationship between internal control systems and institutional integrity is grounded in governance theory and the concept of ethical accountability. Internal control acts as a structural safeguard that minimizes the opportunity for unethical behavior, while integrity serves as the behavioral outcome of effective control and ethical leadership (Huda & Dwiyanto, 2022). According to agency theory, internal control mechanisms help align the interests of agents (public officials) with those of principals (citizens), reducing information asymmetry and moral hazard in public administration.

In the context of Indonesian local governments, this relationship is institutionalized through the SPIP framework and measured through the SPI index. When internal control processes—such as risk assessment and monitoring—are effectively implemented, they strengthen ethical culture and reduce corruption opportunities. Conversely, weak control systems create space for policy manipulation, gratification, and abuse of power (KPK, 2024).

Therefore, integrating internal control frameworks with integrity measurement tools such as SPI provides a comprehensive approach to promoting clean governance. This theoretical linkage forms the analytical foundation of the present study, which examines how internal control maturity within the Government of Tanjungpinang influences institutional integrity as reflected in the SPI 2024 results.

2.4 Conceptual Framework

Based on the above theoretical foundation, this study conceptualizes that the effectiveness of internal control systems is positively related to the level of institutional integrity within local governments. The conceptual framework integrates five core components of internal control (control environment, risk

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assessment, control activities, information and communication, and monitoring) with key integrity dimensions measured by SPI (transparency, accountability, fairness, and ethical compliance).

The expected relationship is that a stronger internal control environment enhances integrity outcomes by minimizing opportunities for corruption, improving transparency, and ensuring that decision-making processes are guided by ethical principles. This conceptual model serves as the analytical guide for the descriptive-quantitative approach used in the subsequent sections of this study.

3. Data and Research Methods

3.1 Research Data

This study uses secondary data obtained from the Integrity Assessment Survey (Survei Penilaian Integritas/SPI) conducted by the Corruption Eradication Commission (KPK) for the period 2021–2024. The dataset represents the evaluation results of the integrity index for the Government of Tanjungpinang City, measured across six key integrity issues: (1) Intervention, (2) Employee and Public Involvement and Oversight, (3) Transparency of Public Services, (4) Enforcement and Early Detection of Corruption, (5) Individual and Leadership Integrity, and (6) Control of Gratification and Bribery.

Each issue is assessed using an average score (mean value) per year and ranked according to its relative performance among the indicators. The SPI data serve as a proxy for measuring institutional integrity and internal control effectiveness, reflecting how well the local government's internal systems prevent corruption risks and promote ethical governance.

The SPI indicators were selected because they align conceptually with the five key components of the Government Internal Control System (SPIP), namely:((a) Control Environment (reflected in leadership integrity and ethics), (b) Risk Assessment (represented by early detection and anti-corruption enforcement), (c) Control Activities (embodied in reporting and monitoring channels), (d) Information and Communication (through transparency mechanisms), and (e) Monitoring (in public and employee participation).

Thus, the SPI dataset provides both quantitative and qualitative insight into the internal control performance of the Tanjungpinang City Government, measured over a four-year trend. The time-series dimension of the SPI data enables the study to identify changes in the level of integrity and the maturity of internal control practices from 2021 to 2024.

3.2 Research Method

This research adopts a descriptive-quantitative approach combined with content analysis, aiming to explore the relationship between the maturity level of internal control and institutional integrity as measured by the SPI. The descriptive analysis is applied to summarize and interpret trends in the integrity indicators over time, while content analysis is used to contextualize the meaning behind score fluctuations within each issue domain.

The research design by the stages (1) Data Compilation: Collect SPI results for 2021–2024 issued by KPK for Tanjungpinang City, focusing on the six main integrity issues, (2) Data Normalization: Standardize the SPI scores to make them comparable across years, using relative ranking and mean value computation for each issue, (3) Trend Analysis: Identify longitudinal patterns in integrity scores, focusing on improvements or declines across the four-year period, (4) Component Mapping: Align each SPI issue with the corresponding internal control component under Government Regulation No. 60/2008 to evaluate system adequacy and (5) Analytical Interpretation: Assess which internal control areas

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exhibit strong or weak performance, supported by an examination of contextual policy changes or implementation gaps.

This method enables the study to produce both numerical findings (based on SPI scores and rankings) and qualitative interpretations that explain institutional behavior in internal control practices.
The selection of a descriptive-quantitative approach is justified because the SPI dataset is structured and standardized, allowing for numerical comparison across time and categories, yet it also represents perceptual and behavioral constructs that require interpretive analysis for meaningful policy conclusions.

3.3 Research Model

The conceptual model developed in this study integrates internal control theory and integrity assessment frameworks. It posits that the effectiveness of the internal control system (independent variable) has a direct influence on the institutional integrity index (dependent variable), as captured in the SPI results. The model assumes that stronger internal control mechanisms—specifically in leadership commitment, transparency, ethical culture, and monitoring—lead to higher integrity performance and reduced corruption risks. Conversely, weaknesses in any component of internal control result in lower SPI scores and higher exposure to integrity risks.

Formally, the model can be expressed as follows: Integrity Performance (SPI) = f(Internal Control System Components). In this framework, the internal control system is represented by five key components. The Control Environment (CE) reflects leadership integrity and ethical behavior that shape the tone of governance. Risk Assessment (RA) involves identifying and detecting potential corruption risks at an early stage. Control Activities (CA) refer to the implementation of standardized procedures and supervisory mechanisms to ensure compliance. Information and Communication (IC) emphasize transparency and open access to information, promoting accountability. Lastly, Monitoring (M) encompasses oversight, reporting, and follow-up actions that ensure

The research model examines how each SPI issue aligns with one or more SPIP components, enabling the study to infer the overall maturity of the internal control system. Analytically, the model serves two main purposes: first, to map the correlation between internal control domains and integrity outcomes; and second, to provide empirical evidence for enhancing local government governance in line with Indonesia's anti-corruption strategy. By integrating theoretical constructs of internal control systems with empirical measurements from integrity surveys, this framework offers a novel, evidence-based approach to evaluating public sector governance.

4. Results and Discussion

4.1 Overview of the Survey Results

The Integrity Assessment Survey (SPI) conducted by the Corruption Eradication Commission (KPK) between 2021 and 2024 for the Government of Tanjungpinang City provides a longitudinal perspective on the city's efforts to strengthen integrity and mitigate corruption risk. The survey encompasses six major integrity-related issues: intervention, participation and supervision, transparency of public services, law enforcement and early detection of corruption, individual and leadership integrity, and control of gratification and bribery. Each issue represents a distinct dimension of institutional integrity and internal control effectiveness, reflecting the organization's ethical climate, procedural compliance, and resistance to corruption.

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Based on the results, the overall pattern indicates moderate to strong performance in several dimensions, with specific weaknesses in leadership commitment and external influence. The highest average score in 2024 was achieved in the transparency of public services (84.03), while the lowest score was found in the issue of intervention (69.66). When compared across the four-year span (2021–2024), the data suggest modest fluctuations, but the relative ranking of issues remained relatively stable, signifying persistent systemic challenges rather than temporary anomalies.

The SPI findings are not only quantitative indicators of integrity but also qualitative reflections of organizational culture. The consistent ranking of intervention as the top priority issue highlights the vulnerability of decision-making processes to external pressures and the need for a stronger ethical environment within government institutions. Conversely, the continuous improvement in transparency and law enforcement dimensions indicates that the implementation of digital systems and monitoring mechanisms has had a positive impact on reducing opportunities for corruption.

4.2 Summary of SPI Results

The following table presents consolidated SPI scores for six issues from 2021 to 2024, depicting annual averages and ranking priorities.

Table 4.1 Results of the Integrity Assessment Survey of KPK for Tanjungpinang City, 2021–2024

No	Issue	Focus	Rank 2024	Rank 2023	Rank 2022	Rank 2021	Avg 2021–24	Final Priority
1	Intervention	Unlawful external influence in decision-making	1	1	2	2	01.05	1
2	Participation and Supervision	Reporting channels, anti-corruption campaigns, and prevention efforts	3	2	1	1	0,09	2
3	Transparency of Public Services	Openness and ease of access	6	3	3	3	0,18	3
4	Law Enforcement and Early Detection	Handling of violations	4	4	4	4	4	4
5	Individual and Leadership Integrity	Ethics and exemplary behavior	2	5	5	5	04.25	5
6	Control of Gratification and Bribery	Prevention of unlawful transactions	5	6	6	6	0,26	6

Source: Corruption Eradication Commission of the Republic of Indonesia

4.3 Analysis by Issue

4.3.1 Intervention

The issue of intervention, defined as unlawful external influence in decision-making, remains the top-priority problem across all four years. Despite minor variations in the score (ranging between 69.66 and 72.63), this issue consistently reflects the weakest control environment within the city government. The persistence of intervention implies that decision-making processes remain susceptible to external actors such as political figures, business interests, and informal power brokers.

From the perspective of internal control theory, this issue represents a breakdown in the control environment and risk assessment components as defined by the Government Regulation No. 60 of 2008. An organization that allows external influence in its core decisions demonstrates insufficient segregation of duties, lack of enforcement of ethical standards, and inadequate oversight mechanisms.

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Moreover, the relatively low standard deviation across years indicates that intervention is not a sporadic problem but an embedded institutional vulnerability.

Improving this dimension requires systemic changes in leadership behavior, whistleblower protection, and transparent appointment procedures. Strengthening the ethical code and internal audit function would help in isolating decision-making from undue influence, thereby enhancing organizational independence and integrity.

4.3.2 Participation and Supervision by Employees and the Public

This issue captures the degree to which employees and the public are involved in integrity promotion and corruption prevention. The SPI data indicate gradual improvement, with scores rising from 62.66 in 2021 to 74.53 in 2024. Despite fluctuations, the overall trend shows positive momentum, likely driven by digital platforms for reporting violations and active public participation in monitoring service delivery.

Participation is an essential component of transparency and accountability. When citizens are empowered to report corruption and are provided accessible complaint mechanisms, the probability of undetected misconduct declines. However, the relatively modest ranking (third in 2024) suggests that participation efforts remain fragmented and not yet institutionalized. Campaigns for corruption prevention are still perceived as episodic rather than continuous educational programs embedded in administrative culture.

For sustainable impact, public participation must be accompanied by structured feedback mechanisms and follow-up reporting. The government should invest in digital transparency portals and routine publication of complaint handling statistics. Integrating citizen reports into the internal control cycle would strengthen the monitoring component and reinforce public trust in government integrity.

4.3.3 Transparency of Public Services

Transparency represents one of the strongest-performing dimensions, with scores increasing significantly from 73.15 in 2022 to 84.03 in 2024. This improvement reflects the city’s commitment to open governance through digital public service platforms and the publication of service standards. Transparency acts as a preventive control, reducing opportunities for collusion and arbitrary decision-making. However, despite the numerical improvement, transparency alone does not guarantee integrity. In many cases, the availability of information does not translate into accountability if the public cannot interpret or use that information effectively. Moreover, discrepancies between transparency scores and participation levels suggest that while information is available, citizen engagement remains limited.

In the context of internal control, transparency strengthens both the information and communication components and serves as a reinforcing mechanism for control activities. The Tanjungpinang government should thus prioritize not only data disclosure but also the clarity, accessibility, and relevance of information. Future strategies could include performance dashboards, participatory budgeting platforms, and citizen audits to ensure that transparency contributes directly to the integrity framework.

4.3.4 Law Enforcement and Early Detection of Corruption

Law enforcement and early detection of corruption measure how effectively institutions identify, investigate, and respond to violations. The SPI results show fluctuating but relatively high performance,

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with scores ranging from 75.67 to 83.38. The consistent rank (fourth) across all years indicates stable, albeit not exceptional, institutional capability in handling corruption cases.

The stability of this dimension can be attributed to established collaboration between the Inspectorate and law enforcement agencies, as well as the adoption of early warning mechanisms through internal audits. However, the decline from 83.38 in 2023 to 75.67 in 2024 signals a potential regression in enforcement effectiveness, possibly due to limited follow-up capacity or resource constraints.

According to the internal control framework, effective law enforcement depends on both control activities and monitoring processes. While the city government has mechanisms for handling violations, their deterrent effect depends on consistent implementation and public visibility of sanctions. Building a culture of consequence management—where every violation triggers proportionate action—remains a challenge. Strengthening the role of the Government Internal Supervisory Apparatus (APIP) with risk-based audit tools and digital tracking can enhance early detection capabilities.

4.3.5 Individual and Leadership Integrity

The individual and leadership integrity dimension evaluates ethical conduct, exemplary leadership, and moral consistency among civil servants and officials. The SPI results show significant volatility, from a high of 83.54 in 2023 down to 71.53 in 2024. This decline is concerning because leadership integrity functions as the foundation for all other internal control components.

The fluctuation may be linked to leadership transitions, inconsistent enforcement of ethical standards, and gaps in leadership development programs. Integrity cannot be sustained merely through compliance mechanisms; it requires internalization of values and personal accountability. The decline in this area indicates a weakening of the control environment, which can adversely affect other dimensions such as intervention resistance and ethical culture.

To reverse this trend, the Tanjungpinang City Government should institutionalize integrity-based leadership training, periodic ethical climate surveys, and recognition mechanisms for ethical conduct. Embedding ethical considerations in performance evaluation systems would also reinforce integrity as an organizational value rather than a regulatory obligation.

4.3.6 Control of Gratification and Bribery

This issue addresses the effectiveness of mechanisms to prevent and control unlawful financial transactions, including bribery and gratification. The SPI results reveal a steady but declining trend from a peak of 92.00 in 2023 to 80.19 in 2024. Although the absolute score remains relatively high, the downward trajectory signals reduced vigilance and potential complacency following previous improvements.

The control of gratification is directly linked to the integrity and ethical culture of the institution. Strong control systems require not only regulations but also active awareness among employees. The fluctuation in scores implies that compliance campaigns and training may not have been consistently reinforced. Furthermore, while anti-gratification policies exist, enforcement and monitoring mechanisms appear to lack sufficient deterrence.

According to internal control principles, this dimension represents the intersection of control activities and monitoring. To enhance performance, the government should maintain continuous anti-gratification campaigns, enforce mandatory reporting of gifts, and strengthen the internal reporting

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system. Collaboration with the KPK and integration of e-reporting systems could ensure sustainability and transparency.

4.4 Cross-Issue Discussion

When viewed collectively, the SPI results reveal both progress and stagnation in different areas. The most persistent weakness lies in intervention and leadership integrity—dimensions that depend heavily on ethical culture and top-level commitment. Conversely, operational areas such as transparency and law enforcement have shown measurable improvement, likely due to digitalization and procedural reforms.

The correlation between internal control maturity and integrity scores suggests that strengthening the control environment, particularly leadership commitment and risk-based monitoring, yields tangible improvements in organizational integrity. Nevertheless, the presence of high variability across issues indicates uneven implementation of internal control principles.

Comparatively, the findings from Tanjungpinang align with national SPI patterns observed in other Indonesian local governments, where integrity challenges often stem from leadership ethics and informal influence networks rather than procedural gaps. Therefore, future strategies should emphasize behavioral transformation through ethical leadership development, not merely structural reforms.

4.5 Implications for Governance and Policy

The SPI analysis underscores the importance of integrating integrity management within the broader framework of internal control systems. Specifically, the findings imply that:(a) Ethical leadership is the cornerstone of internal control effectiveness, (b) Digitalization enhances transparency but must be complemented by accountability mechanisms, (c) Public participation is an underutilized asset in integrity enhancement, (d) Risk-based monitoring provides early warning for corruption vulnerabilities.
Policy recommendations include institutionalizing integrity indicators into annual performance assessments, developing continuous ethics training, and leveraging digital platforms for transparency and citizen engagement.

Strengthening collaboration between the Inspectorate, the KPK, and community watchdogs will further enhance systemic resilience against corruption. Long-term success depends on embedding integrity not only as a compliance requirement but as a shared organizational value.

5. Conclusion and Recommendations

5.1 Conclusion

The primary objective of this study was to analyze the effectiveness of the internal control system within the Government of Tanjungpinang City through the results of the Integrity Assessment Survey (SPI) conducted by the Corruption Eradication Commission (KPK) from 2021 to 2024. The research aimed to identify the key integrity issues affecting the city's governance, understand their dynamics over time, and evaluate how internal control mechanisms contributed to reducing corruption risks. The central research question was: How effective is the internal control system in supporting integrity and preventing corruption in the local government of Tanjungpinang City based on SPI results?

The findings reveal a mixed performance across the six integrity dimensions: intervention, participation and supervision, transparency of public services, law enforcement and early detection, individual and leadership integrity, and control of gratification and bribery. The results consistently show that intervention remains the most critical and persistent problem area, indicating ongoing challenges in

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preventing external interference in decision-making processes. Despite some fluctuations, this issue maintained the lowest score over the four-year period, suggesting structural weaknesses in the control environment and ethical enforcement.

Conversely, transparency in public services demonstrated notable progress, achieving the highest average score in 2024. This improvement can be attributed to digital governance initiatives that increased openness and accessibility of public information. Similarly, the law enforcement and early detection dimension remained relatively stable, reflecting the institutionalization of monitoring and reporting mechanisms, though the decline in 2024 suggests possible fatigue in implementation or limited enforcement consistency.

The dimensions of participation and supervision and individual and leadership integrity displayed high variability, suggesting uneven application of internal control principles and inconsistency in leadership commitment to integrity values. Meanwhile, the control of gratification and bribery dimension, though still strong, experienced a gradual decline in 2024, implying that awareness and preventive efforts may have weakened over time without sustained reinforcement.

Overall, the SPI data portray an organization that has made tangible progress in transparency and monitoring but still struggles with ethical leadership and external influence. These findings reaffirm the central role of leadership integrity, ethical behavior, and an independent decision-making environment in strengthening institutional control systems. Internal control mechanisms alone cannot guarantee integrity without the consistent application of ethical standards and accountability practices.

From a theoretical perspective, the results validate the core premise of internal control theory: that integrity and accountability depend not only on procedural systems but also on the control environment shaped by leadership, culture, and values. The case of Tanjungpinang demonstrates that while technological and procedural reforms can enhance transparency, they must be accompanied by behavioral transformation to achieve sustainable anti-corruption outcomes.

The findings further imply that internal control maturity in local governments is unevenly distributed across integrity dimensions. Weaknesses in leadership integrity and intervention control act as bottlenecks that limit the effectiveness of other control components such as risk assessment, monitoring, and information flow. The correlation between declining ethical leadership scores and rising intervention risk underscores the interdependence of ethical conduct and institutional independence.

This study also identifies the significance of public participation as an untapped driver of integrity. Although mechanisms for public reporting and supervision exist, they have not been fully utilized as feedback loops within the internal control framework. When citizens and employees actively monitor and report irregularities, the integrity ecosystem becomes more robust and self-sustaining. However, this requires institutional willingness to respond transparently and consistently to public feedback.

The broader implication is that integrity management should be understood as a continuous learning process rather than a compliance-based activity. The SPI serves as both a diagnostic and developmental tool that enables organizations to measure progress, identify weaknesses, and design targeted interventions. For the Government of Tanjungpinang, the results suggest that internal control reforms must now transition from procedural compliance toward cultural transformation, focusing on ethical leadership, transparency, and citizen trust.

In summary, the main conclusions of this study are as follows. First, the internal control system of the Tanjungpinang City Government demonstrates partial effectiveness, with notable improvements in transparency and enforcement, yet persistent weaknesses remain in leadership integrity and susceptibility to external influence. Second, ethical leadership and organizational culture are the most

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critical determinants of integrity performance, directly shaping the strength of the control environment. Third, digital transformation has positively impacted transparency and public service integrity, but its benefits require complementary accountability frameworks and citizen engagement to achieve sustainable results. Finally, continuous capacity building, ethical reinforcement, and institutional independence are essential to enhancing the overall maturity of local government internal control systems.

This study also acknowledges certain limitations. The analysis relies solely on SPI data from 2021 to 2024, which, although comprehensive, may not capture qualitative nuances such as informal practices or political dynamics that influence integrity performance. In addition, the research focuses on a single local government, limiting the generalizability of the findings. Future studies should incorporate comparative analyses across multiple provinces or adopt mixed-method approaches, combining SPI data with in-depth interviews and behavioral assessments, to provide a more holistic understanding of integrity dynamics in local governance.

5.2 Recommendations

Based on the results and conclusions, several practical and academic recommendations can be formulated for both government stakeholders and future researchers, including: (a) Strengthen Ethical Leadership and the Control Environment :The government of Tanjungpinang should prioritize leadership integrity as a central pillar of internal control reform. This includes institutionalizing ethics-based leadership training, integrating integrity indicators into performance evaluations, and enforcing clear accountability for unethical behavior. Leadership must model ethical conduct to reinforce credibility and trust within the organization, (b) Reduce External Influence in Decision-Making: The issue of intervention requires strict procedural safeguards.Transparent recruitment, decision documentation, and whistleblower protection must be strengthened. The local inspectorate should play a proactive role in identifying and mitigating external pressures that compromise decision-making independence, (c) Institutionalize Public Participation Mechanisms : Strengthening participation involves more than providing reporting channels.

The government should develop structured feedback loops, publish response statistics, and ensure that citizen complaints lead to visible follow-up actions. Collaborations with community organizations, universities, and the media can amplify accountability, (d) Enhance Transparency through Digital Governance : The city should expand digital service platforms to include real-time transparency dashboards, budget trackers, and performance reports. However, transparency initiatives must also be complemented by digital literacy programs to ensure that the public can interpret and utilize the available information effectively. (d) Sustain Anti-Gratification and Compliance Campaigns Awareness and vigilance against gratification should be maintained through periodic campaigns, ethics week programs, and mandatory declarations of gifts. Establishing an electronic gratification reporting system connected to the KPK database can ensure continuous monitoring and institutional compliance.(e) Integrate SPI Results into Strategic Planning : The SPI should not only serve as a diagnostic instrument but also as a planning and evaluation tool. By embedding SPI indicators in annual performance agreements (PK), the government can systematically track integrity improvement and allocate resources toward high-risk areas identified in the survey.

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Recommendations for Future Researchers

Future research should broaden its scope to include multiple local governments, enabling comparative analysis of integrity trends and variations in internal control effectiveness. Mixed-method approaches are recommended by combining quantitative SPI data with qualitative insights from interviews or focus groups to better understand behavioral and contextual factors. Scholars should also examine the influence of technology and digital ethics on transparency and corruption prevention, as this can guide the development of effective digital governance frameworks. Building longitudinal models to assess how leadership, policy, or technological changes affect long-term integrity performance would provide valuable predictive tools for policymakers. Additionally, evaluating the impact of integrity and ethics training programs can generate evidence-based insights into strategies that effectively strengthen ethical behavior in government institutions.

In conclusion, the findings of this study highlight that integrity is not a static condition but a dynamic result of sustained ethical leadership, public accountability, and systemic internal control. The Government of Tanjungpinang stands at a critical juncture where strengthening ethical culture, leveraging technology, and embracing citizen participation can collectively build a resilient, transparent, and corruption-resistant governance system.

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