



Analysis of the Implementation of the Government Internal Control System (SPIP) at the Regional Inspectorate of East Nusa Tenggara Province

Theresia Fouk Leu¹, Christiana Wahyuningrum²

¹ Akuntansi, STIE OEMATHONIS, Kupang, Indonesia

² Manajemen, STIE OEMATHONIS, Kupang, Indonesia

*Corresponding author email: tereleu67@gmail.com

Article Info

Article history:

Received Augustus 22, 2025

Approved November 15, 2025

Keywords:

Government Internal
Control System (SPIP),
Regional Inspectorate,
East Nusa Tenggara
Province, Implementation

ABSTRACT

Implementation of the Government Internal Control System (SPIP) at the Regional Inspectorate of East Nusa Tenggara Province is carried out. Based on the formulation of the problem, the objective of this research is to describe the implementation of the Government Internal Control System (SPIP) at the Regional Inspectorate of East Nusa Tenggara Province. The data analysis technique used is descriptive qualitative analysis, in which data obtained from respondents will subsequently be analyzed using the Miles and Huberman model. The results of the data analysis carried out using the Miles and Huberman model show that the results obtained from interviews with 10 respondents indicate that the indicators of SPIP elements, namely the Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring, have been implemented. However, the implementation has not yet been optimal because there are still limitations in the understanding and competence of employees regarding principles and mechanisms of SPIP, as well as the lack of commitment, coordination, and support from Regional Apparatus Organizations (OPD).

Copyright © 2025, The Author(s).

This is an open access article under the CC-BY-SA license



How to cite: Leu, T. F., & Wahyuningrum, C. (2025). Analysis of the Implementation of the Government Internal Control System (SPIP) at the Regional Inspectorate of East Nusa Tenggara Province. *Jurnal Ilmiah Global Education*, 6(4), 3190–3199. <https://doi.org/10.55681/jige.v6i4.4637>

INTRODUCTION

Laws in the field of state finance carry the implication of the need for a more accountable and transparent state financial management system (Widjaja & Sijabat 2025). This can only be achieved if all levels of leadership carry out control activities over the entirety of activities within their respective institutions. The implementation of activities in a government institution, starting from planning, implementation, supervision, to accountability, must be carried out in an orderly, controlled, efficient, and effective manner (Latuperissa & Suryawan, 2021; Elsy 2022). Therefore, a system is needed that can provide reasonable assurance that the implementation of activities in a government institution can achieve its objectives, namely to operate efficiently and effectively, report state financial management reliably, safeguard state

assets, and encourage compliance with laws and regulations. This system is known as the Sistem Pengendalian Intern Pemerintah (SPIP) (Government Internal Control System), which in its implementation must pay attention to fairness and compliance, as well as consider the size, complexity, and nature of the duties and functions of the government institution concerned.

Article 58 paragraphs (1) and (2) of Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara (Law Number 1 of 2004 on State Treasury) further mandates provisions regarding the Government Internal Control System (SPIP) as a whole through government regulations. The Internal Control System in government regulations is based on the idea that internal control is inherent in all activities, influenced by human resources, and can only provide reasonable assurance, not absolute assurance.

Based on this idea, the elements of the Government Internal Control System were developed to serve as guidelines for implementation and as benchmarks for assessing the effectiveness of internal control implementation. The development of the elements of the Government Internal Control System needs to consider cost-benefit aspects, human resources, clarity of effectiveness measurement criteria, and the development of information technology, and must be carried out comprehensively. The elements of the Government Internal Control System in these government regulations refer to the internal control elements that have been practiced in government environments in various countries, which include: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring.

Regional financial management is the process of managing regional financial resources effectively, efficiently, and transparently to achieve regional development goals. Therefore, internal control is very important for regional financial management in order to improve the efficiency and effectiveness of regional financial management, safeguard regional assets, and reduce financial and corruption risks.

According to Mulyadi (2016:163), internal control is defined as a system that includes an organizational structure, methods, and coordinated measures to safeguard assets and accounting data. The objectives of the internal control system according to this definition are to safeguard assets and ensure the accuracy and completeness of accounting data.

According to its objectives, the internal control system is divided into two types: accounting internal control and administrative internal control. Accounting internal control includes the accuracy and completeness of accounting data, safeguarding of assets, and compliance with accounting standards. Meanwhile, administrative internal control includes the efficiency and effectiveness of operations, compliance with regulations and policies, and management of operational risks.

According to the research results of Unamety Y. Da Costa (2023), the implementation of the Government Internal Control System in the Supervision of Regional Financial Management in East Nusa Tenggara Province is still ineffective due to a gap between financial planning and its implementation as well as weak awareness of compliance with applicable regulations.

According to Peraturan Daerah Provinsi Nusa Tenggara Timur Nomor 2 Tahun 2021 concerning the Second Amendment to Peraturan Daerah Provinsi Nusa Tenggara Timur Nomor 09 Tahun 2016 on the Establishment and Organizational Structure of Regional Apparatus of East Nusa Tenggara Province, the Inspektorat Daerah Provinsi Nusa Tenggara Timur is the

supervisory element of the administration of regional government, led by an inspector who is under and responsible to the governor through the regional secretary.

Table: Achievement of Self-Assessment Levels and Badan Pengawasan Keuangan dan Pembangunan (BPKP) Evaluation for 2023–2024.

No.	Year	Information	Independent Assessment Results	BPKP Evaluation Results
1.	2023	Maturity of the Government Internal Control System (SPIP)	4,40	2,76
		Risk Management Index (MRI)	4,02	2,158
		Corruption Control Effectiveness Index (IEPK)	3,00	2,53
2.	2024	Maturity of the Government Internal Control System (SPIP)	4,41	2,85
		Risk Management Index (MRI)	4,03	2,40
		Corruption Control Effectiveness Index (IEPK)	3,52	2,53

Source: Assistant Inspector (IRBAN) IV

Based on the table above, it shows that according to the Inspectorate's 2023 self-assessment, the SPIP level achievement increased to 4.40, the MRI to 4.02, and the IEPK to 3.00. In 2024, the Inspectorate's self-assessment results indicated the SPIP level achievement at 4.41, the MRI at 4.03, and the IEPK at 3.52. However, after evaluation by the Badan Pengawasan Keuangan dan Pembangunan (BPKP) in 2023, the SPIP level achievement only reached 2.76, the MRI 2.158, and the IEPK 2.53. In 2024, following evaluations by both the regional and central BPKP, the SPIP level achievement only reached 2.85, the MRI 2.40, and the IEPK 2.53.

The Inspektorat Daerah Provinsi Nusa Tenggara Timur serves as the Government Internal Supervisory Apparatus (APIP) under and responsible to the regional head (Governor). One of its duties is to conduct internal oversight of the implementation of government affairs under the regional authority. From the SPIP level achievements in 2023 and 2024, there is a noticeable gap that indicates the implementation of SPIP may not be fully aligned with what was reported in the self-assessment. This may be caused by various factors, such as a lack of understanding of SPIP indicators and weak implementation of risk management.

The Sistem Pengendalian Intern Pemerintah (SPIP), based on Peraturan Pemerintah No. 60 Tahun 2008, is an internal control system that governs an integral process carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations.

According to Mulyadi (2016:129) as cited in the thesis by Maria Devita Senia (2023), an internal control system includes the organizational structure, methods, and coordinated measures designed to safeguard organizational assets, verify the accuracy and reliability of accounting data, promote efficiency, and encourage adherence to management policies. This

definition emphasizes the objectives to be achieved rather than the individual components of the system.

The basic concept of internal control, according to Mulyadi (2016:180) in Senia (2023), is that internal control is a process carried out by people to achieve certain objectives. Internal control is not merely composed of policy guidelines and forms, but is carried out by people at every level of the organization—including the board of commissioners, management, and other personnel—and is expected to provide reasonable (not absolute) assurance to the entity's board and management. Internal control aims to achieve interrelated objectives such as financial reporting and compliance.

Based on the definitions above, an internal control system can be concluded as an arrangement that includes organizational structure, methods and measures, sound practices, and competent personnel, all coordinated to maintain the effective continuity of an organization or agency.

According to Indra Bastian (2016:54), the main objectives of an internal control system are: safeguarding organizational assets and recording them accurately; checking the accuracy and reliability of accounting data; increasing operational efficiency; and encouraging compliance with established management policies. Based on its purpose, internal control systems are classified into two types: internal accounting control and internal administrative control. Internal accounting control focuses on managing accounting, while internal administrative control relates to compliance with management policies.

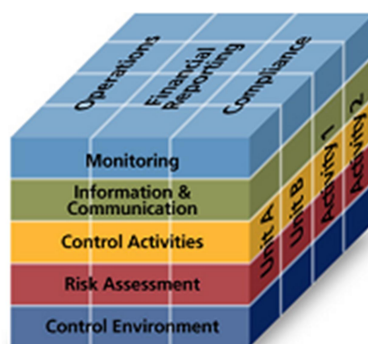
According to Baritwan (2005:14) in Senia (2023), the key elements of an internal control system are: An organizational structure that properly separates functional responsibilities. A good structure separates operational, custodial, and recording functions to prevent fraud, A system of authority and proper bookkeeping procedures to adequately control assets, liabilities, income, and expenses. Sound practices in carrying out duties and functions, meaning each employee performs their tasks according to established procedures. A level of employee competence appropriate to their responsibilities, since even the best-designed system will fail without qualified personnel.

Based on these elements, it can be concluded that management policies and efforts to optimize all organizational activities will not be successfully implemented without proper oversight and control. According to PP No. 60 of 2008, the elements of the Government Internal Control System are divided into five groups: control environment, risk assessment, control activities, information and communication, and monitoring.

The final element of SPIP is internal control monitoring, which PP No. 60 of 2008 defines as the process of assessing the quality of control system performance and providing assurance that audit findings and other evaluations are followed up promptly. Monitoring can be carried out through ongoing monitoring, separate evaluations, and follow-up on audit and review recommendations.

These five elements are not independent components, but interrelated parts integrated into the actions and activities continuously carried out by leaders and all employees. Therefore, the foundation of control is the people or human resources (HR) within the organization, who build a strong control environment to achieve the goals and objectives of government agencies.

Figure 1
Elements of SPIP



Source: Badan Pemeriksa Keuangan (www.bpk.go.id)

According to Abdul Halim and Muhamad Iqbal (2019: 37), supervision in general can be defined as a continuous and ongoing process of observing, understanding, and evaluating the implementation of specific activities in order to prevent or correct any errors or deviations that may occur.

Regional financial supervision is an integral part of regional financial management. Based on its definition, regional financial supervision essentially includes all actions to ensure that the management of regional finances is carried out in accordance with plans, regulations, and applicable laws (Baswir, 1999 in Abdul Halim and Muhamad Iqbal, 2019: 37). Regional financial supervision begins from the planning of activities, implementation of activities, and reporting on the activities carried out.

With the issuance of government regulations concerning the management and accountability of regional finances, several roles of the Inspektorat Daerah Provinsi Nusa Tenggara Timur in regional supervision include its main duties and functions as well as the scope of supervision. The scope of supervision carried out by the Inspectorate as an internal supervisor covers the supervision of the implementation of APBD (Regional Budget) activities, and does not include audits of government accountability reports for both APBD and Badan Usaha Milik Daerah (BUMD), because the Inspectorate is not an independent auditor of the government, but rather assists the government in preparing accountability reports submitted to the Dewan Perwakilan Rakyat Daerah (DPRD).

A study that serves as a reference for this research is by Unamet Yolanda Mariana Lekipera da Costa (Journal, 2013) entitled *“Implementation of the Sistem Pengendalian Intern Pemerintah (SPIP) in the Supervision of Regional Financial Management at the Regional Inspectorate of East Nusa Tenggara Province”*. The purpose of this study was to understand and describe the implementation of the Government Internal Control System in supervising regional financial management at the Regional Inspectorate of East Nusa Tenggara Province, as well as the inhibiting factors faced and the efforts made by the Inspectorate to overcome these obstacles. The results showed that the implementation of SPIP in supervising regional financial management at the Regional Inspectorate of East Nusa Tenggara Province was still less effective.

Another study by Dian Petiwi (thesis, 2016) entitled *“Implementation of the Government Internal Control System (SPIP) in Realizing Good Governance at the Dinas Pendapatan Daerah Provinsi Sulawesi Selatan”* aimed to examine the implementation of Peraturan Pemerintah Nomor 60 Tahun 2008 on SPIP at the Regional Revenue Office of South Sulawesi Province by reviewing SPIP elements, namely control environment, risk assessment, control activities, information and communication, and monitoring, which incorporate the principles of good governance: fairness, transparency, accountability, responsibility, and independence. The results showed that the Regional Revenue Office of South Sulawesi Province had implemented the five SPIP elements well and was committed to being accountable to the public through reliable financial reporting, safeguarding state assets, and complying with laws and regulations, thereby achieving effectiveness and efficiency in the implementation of activities for the realization of good governance.

Another study by Maria Devita Senia (thesis, 2023) entitled *“Effectiveness of the Internal Control System on Receivables at Koperasi Simpan Pinjam Ranaka Sejahtera Bersama Kupang”* aimed to determine the level of effectiveness of the internal control system on receivables at the cooperative. The data analysis was carried out by distributing questionnaires to 10 respondents covering indicators such as organizational structure, authorization systems and recording procedures, sound practices, and competent employees. The results showed that the internal control system for receivables at the cooperative was considered effective, with a calculation result using Dean J. Champion’s formula reaching 71%, which is above the predetermined median value.

Effective, efficient, transparent, and accountable regional financial management is an important part of regional government administration. To achieve this, a strong and reliable supervisory system is needed. One of the key instruments in ensuring that regional financial management runs in accordance with good governance principles is the implementation of the Government Internal Control System (SPIP).

SPIP, as regulated in Government Regulation Number 60 of 2008, aims to provide reasonable assurance regarding the achievement of operational effectiveness and efficiency, reliability of financial reporting, safeguarding of state assets, and compliance with laws and regulations. The Regional Inspectorate of East Nusa Tenggara Province, as an Aparat Pengawasan Intern Pemerintah (APIP), plays a central role in implementing SPIP, particularly in the context of supervising and managing regional finances.

METHODS

This research was conducted at the Regional Inspectorate of East Nusa Tenggara Province, located at Jalan Palapa No. 06-Oebobo, Oebobo Subdistrict, Kupang City. The types of data used in this study are quantitative and qualitative data. The data sources are primary and secondary data. The quantitative data used in this research consist of the number of employees at the Regional Inspectorate of East Nusa Tenggara Province. The qualitative data used include the Strategic Plan (RENSTRA), Vision and Mission of the Regional Inspectorate of East Nusa Tenggara Province, Government Regulation No. 60 of 2008, BPKP Regulation 2021, and Ministry of Home Affairs Regulation No. 77 of 2020. The primary data were obtained from SPIP interviews, while the secondary data were collected from documents available at the Regional Inspectorate of East Nusa Tenggara Province, such as the Strategic Plan (RENSTRA) and Government Regulation No. 60 of 2008.

The implementation of the internal control system refers to the policies and actions taken by the Regional Inspectorate of East Nusa Tenggara Province to achieve the objectives of regional financial oversight, which include ensuring effectiveness and efficiency, reliability of financial reporting, and compliance with laws and regulations. The indicators are based on the five elements of the Government Internal Control System (SPIP): Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. Regional financial oversight is operationalized as a supervisory function carried out by the Regional Inspectorate of East Nusa Tenggara Province over the planning, implementation, and accountability of local government budgets. The indicators include the preparation of the Annual Supervision Work Program (PKPT) and the conformity of PKPT with annual risks and needs. The measurement scale used in this study is the nominal scale.

The data analysis technique used to examine the internal control system at the Regional Inspectorate of East Nusa Tenggara Province is descriptive qualitative analysis. According to Sugiyono (2010:89) in Dian Pertiwi's 2016 thesis, data analysis is the process of systematically searching for and organizing data obtained from interviews, field notes, and documentation by categorizing the data, breaking it down into units, synthesizing, arranging into patterns, selecting important aspects to study, and drawing conclusions. The stages of data analysis in this study follow the Miles and Huberman model, which includes Data Reduction, Data Display, and Conclusion Drawing.

RESULTS AND DISCUSSION

This study aims to analyze the Implementation of the Government Internal Control System (SPIP) in Regional Financial Supervision at the Regional Inspectorate of NTT Province. Data were obtained through interviews, documentation, and observation. The analysis was carried out based on five (5) SPIP elements.

1. Obstacles in the Implementation of SPIP.

From the results of interviews, there are several challenges in the implementation of SPIP at the Inspectorate and other Regional Apparatus Organizations (OPD) such as: Lack of human resources who understand SPIP technically, Low Commitment of the Leaders of Regional Apparatus Organizations (OPD), Limited use of information technology, and the integration of SPIP into the work programs of regional apparatus is not yet optimal.

2. Efforts to Improve SPIP.

The Inspectorate has taken improvement steps such as: Conducting assistance and technical guidance to Regional Apparatus Organizations (OPD), Preparing risk-based supervision policies, Increasing synergy with BPKP as a SPIP guidance partner, and Encouraging the commitment of leaders and active involvement of Regional Apparatus Organizations (OPD).

3. Analysis Based on Governor Decree No. 326 of 2021.

Governor Decree of NTT No. 326 of 2021 emphasizes three main aspects in the SPIP evaluation, namely, Determination of Objectives The Inspectorate has formally determined SPIP supervision objectives in planning documents, but understanding of these objectives is not yet evenly distributed across all OPDs. As a result, not all supervisory activities run in accordance with the strategic direction of internal control; Implementation of SPIP Elements and Processes

the five SPIP elements have been implemented, but their implementation has not been fully effective. SOPs are already available, all supervision activities refer to these procedures. E-SIMPLE and e-SIDAK are also still limited to certain units; Achievement of Objectives The ideal SPIP Maturity target (level 3/defined) has not been fully achieved. There are still weaknesses in the follow-up of recommendations and irregularities in thematic supervision. This shows that the achievement of SPIP objectives still requires evaluation and capacity strengthening; Making conclusions to answer the Research questions. The Implementation of the Government Internal Control System (SPIP) at the Regional Inspectorate of East Nusa Tenggara Province has covered the five main SPIP elements, namely Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. However, the implementation has not been fully optimal.

4. Relevance of Findings to Research Objectives.

The research results generally answer the research objectives, namely describing how the implementation of SPIP runs at the Regional Inspectorate of NTT Province. The implementation of SPIP has been running, but not yet optimal. This is caused by various factors: Internal Factors in this case HR, from the results of interviews, there are still limitations in the competence and understanding of employees towards SPIP principles and mechanisms. The lack of training and socialization causes some officials to not yet be able to implement the elements of internal control consistently; Coordination, from the results of interviews, weak coordination between work units and between OPDs and the Regional Inspectorate also becomes an obstacle in the integration of a solid supervision system. The implementation of SPIP should involve cross-sectoral collaboration, but often its implementation is still sectoral and not integrated; Culture, from the results of interviews, the aspect of organizational culture, the low awareness of officials about the importance of internal control and bureaucratic integrity becomes a challenge. A work culture that does not support supervision and accountability causes SPIP to not yet become part of daily work practices. External factors support from OPDs is still not evenly distributed, both in terms of commitment, coordination, and active participation in the implementation of SPIP. Some OPDs do not fully understand their roles and responsibilities in supporting internal control, as seen from the low risk reporting, lack of follow-up on supervision results, and lack of involvement in SPIP development activities conducted by the Regional Inspectorate.

5. Interpretation of the Implementation of the Government Internal Control System.

Control Environment, The Regional Inspectorate of East Nusa Tenggara Province has shown leadership commitment in the implementation of SPIP, through the establishment of a work culture that upholds integrity, ethics, and responsibility. However, individual employee awareness of the importance of Internal control is still not evenly distributed. Based on the results of interviews, it was obtained information that in the control environment, the commitment of regional leaders as heads of work units is very strong in supporting and implementing the Government Internal Control System (SPIP). This is in line with the mandate of PP No. 60 of 2008 concerning SPIP, especially in the aspect of enforcing integrity and ethics in the implementation of supervision and delegation of authority. Integrity values have been embedded in the organization through codes of conduct and ethics stipulated in the Governor Regulation (Pergub) concerning the Code of Ethics. In addition, written policies are available as references in internal control, such as Standard Operating Procedures (SOP) of inspection and Performance

Integrity Pacts; Risk Assessment, The Inspectorate has begun to implement a risk-based approach in the preparation of supervisory work plans. The risks considered include violations of regulations, delays in reporting, and potential budget irregularities. However, the risk assessment system still needs to be strengthened to be more systematic and documented. Based on the results of interviews, it was explained that in the element of Risk Assessment, a risk identification process has been carried out on the supervision of regional financial management. This process is carried out through socialization activities on the preparation of a risk register to the Regional Financial Agency (BKD) to map potential risks that may occur. The risk register is then used as the basis for finding solutions to the identified risks. The risk register is prepared in the form of a table containing sub-problems, the risk value of each, planned solutions, and estimated implementation time. This mechanism aims to map the risks that have the potential to hinder the achievement of supervision objectives. The risks listed in the risk register are then considered in the preparation of the Risk-Based Annual Supervision Work Plan (PKPT), which is prepared at the beginning of each year.

There is a mechanism to assess and map the risks that have the potential to hinder the achievement of supervision objectives. The results of the mapping are then implemented through the preparation of risk-mapping-based Standard Operating Procedures (SOP). After the identification and mapping process, the next step is the mitigation process. Mitigation is carried out on the identified risks. This mitigation includes actions designed to minimize the risks, both in terms of impact and the likelihood of occurrence. Therefore, risks that have significant impacts are prioritized to be followed up through mitigation, then the mechanism applied by the Inspectorate is to provide a format to regional apparatus in the form of a risk list. The regional apparatus then conducts an assessment to map existing risks, both high and low. After the assessment is completed, the Inspectorate establishes communication with the regional apparatus regarding programs or activities that have high-risk levels. These programs/activities then become the priority targets of the Inspectorate's inspection.

From the description of the results, the implementation of SPIP in the Inspectorate shows that the five control elements (Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring) have been implemented, but not yet maximized. The control environment and control activities are running quite well, but SPIP maturity is still at the developing level (2.76) this is in the documentation data taken from the Regional Inspectorate of NTT Province. The elements of risk assessment and monitoring are still facing obstacles. There are several recommendations that the inspectorate must fulfill in order to reach level 3 such as improving planning by paying attention to cascading according to business processes supported by outcome-oriented performance indicators, meeting SMART criteria, and supported by appropriate targets. This is in accordance with the principle of internal control according to PP No. 60 of 2008 which requires the five elements to be integrated with each other.

CONCLUSION

Based on the results of the research and discussion that has been done, it can be concluded several things as follows: The implementation of SPIP has covered 5 main elements of SPIP, namely: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. However, the implementation has not run optimally because there are still limitations in employee competence and understanding of the principles and mechanisms of SPIP, support from OPD is still uneven both in terms of commitment,

coordination and active participation in the implementation of SPIP, lack of involvement in SPIP development activities carried out by the Regional Inspectorate of East Nusa Tenggara Province.

REFERENCES

- Da Costa. Unamety 2023, *Implementasi Sistem Pengendalian Intern Pemerintah Dalam Pengelolaan Keuangan Daerah Di Inspektorat Daerah Provinsi Nusa Tenggara Timur*
- Elsye, R. (2022). Local Government Control And Supervision. *Journal Of Positive School Psychology*, 6(8), 6967-6974.
- Halim. Abdul & Iqbal. Muhammad 2019, *Pengelolaan Keuangan Daerah* Yogyakarta; UPP STIM YKPN
- Hartadi. Bambang 1999, *Sistem Pengendalian Intern Pemerintah*. Yogyakarta; BPFE-Yogyakarta
- Latupeirissa, J. J. P., & Suryawan, I. M. Y. (2021). The role of inspectorate to implementation of the government internal control system (SPIP). *Journal of Humanities, Social Science, Public Administration and Management (HUSOCPUMENT)*, 1(1), 1-7.
- Maria Devita Senia 2023, *Efektivitas Sistem Pengendalian Intern Piutang Pada Koperasi Simpan Pinjam Ranaka Sejahtera Bersama Kupang*
- Pedoman Penulisan Skripsi 2017, STIE Oemathonis Kupang
- Peraturan BPKP 2021, Peraturan BPKP No. 5 Tahun 2021 tentang *penilaian maturitas penyelenggaraan SPIP terintegrasi pada Kementrian/Lembaga/Pemerintah Daerah*
- Peraturan Gubernur 2021, Peraturan Gubernur No. 326 Tahun 2021 tentang *satgas penyelenggaraan SPIP terintegrasi di Lingkungan Pemerintah*
- Pertiwi. Dian 2016, *Implementasi Sistem Pengendalian Intern Pemerintah (SPIP) Dalam mewujudkan Good governance pada Dispenda Provinsi Sulawesi Selatan*: Universitas Islam Negeri Allaludin Makasar
- Surat Keputusan Gubernur No. 362 Tahun 2021 tentang pembentukan [Satuan Tugas Penyelenggaraan Sistem Pengendalian Intern Pemerintah Terintegrasi](#) di lingkungan Pemerintah Provinsi Nusa Tenggara Timur
- Suwanda. Dadang & Dailibas 2013, *Sistem Pengendalian Intern Pemerintah*. Jakarta; penerbit PPM
- Undang-undang Republik Indonesia 2003, Undang-undang No. 17 Tahun 2003 Tentang *Keuangan Negara*
- Undang-undang Republik Indonesia 2004, Undang- Undang No. 1 Tahun 2004 Tentang *Perbendaharaan Negara*
- Undang-undang Republik Indonesia 2008, Peraturan Pemerintah No. 60 Tahun 2008 Tentang *Sistem Pengendalian Intern Pemerintah*
- Widjaja, G., & Sijabat, H. H. (2025). Public Sector Law and State Financial Management for Development Financing. *Journal of Posthumanism*, 5(1), 141-151.