



Effectiveness of Implementing the Government's Internal Control System in the District

Heri Risnandar ^{*1}, Muhammad Husein Maruapey ¹, Abu Bakar Iskandar ¹, Cecep Wahyudin ²

¹ Magister Administrasi Publik, Universitas Djuanda, Jl. Tol Ciawi No. 1 16720, **Indonesia**; ² Public Administration Study Program, Universitas Djuanda, Jl. Tol Ciawi No. 1 16720, **Indonesia**

✉ herir611@gmail.com

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Abstract. The urgency of this research is based on the need to ensure that the internal control system runs well to increase accountability, transparency, and performance of local government. This research aims to analyze the effectiveness of the implementation of the government's internal control system in Cisarua District, Bogor Regency. This research uses a qualitative descriptive method with a case study approach. Data was collected through in-depth interviews, observation, and documentation. Data analysis was carried out using triangulation techniques to ensure the validity and reliability of the findings. The research results show that good relationships between leaders and members, clarity of task structure, and appropriate use of technology are key factors that support the effectiveness of internal control. However, research also identifies several inhibiting factors, such as limited human resources, lack of coordination between departments, and budget constraints. The research discussion emphasizes the importance of increasing the number and quality of human resources through continuous recruitment and training, as well as optimizing the use of information technology to automate control processes. In addition, improving coordination and communication between departments and seeking alternative funding sources were also identified as important steps to overcome these inhibiting factors.

Keywords: Effectiveness, Cisarua District, Internal Control System.

1. Introduction

Good governance is an important factor in achieving government administration in Indonesia. By implementing the principles of good governance, the government can achieve state goals efficiently, effectively and by applicable regulations. To make this happen, the Indonesian government has established the Government Internal Control System (SPIP) as an important mechanism to ensure transparency, accountability and efficiency in financial management and operations within the government. This is in line with Law Number 1 of 2004 concerning State Treasury and Government Regulation Number 60 of 2008 concerning SPIP.

Effective implementation of SPI is expected to improve performance, transparency, and accountability in government financial management. Apart from that, effective implementation of SPIP also aims to reduce the risk of errors, fraud, and inefficiency in government operations, as well as ensure that every activity complies with applicable regulations and laws. Therefore, the effectiveness of SPI implementation is very important because it has an impact on achieving good governance.

Underlines the impact of the government accounting system, organizational culture, performance of local government officials, the role of APIP, and the government's internal control system on the implementation of good governance. This research provides in-depth insight into the interrelationship of these factors in the context of implementing good governance principles in the Talud Islands Regency [1].

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States that the implementation of government accounting standards, good public governance, and the government's internal control system influence the quality of financial reports. These findings emphasize the importance of internal control systems in ensuring the reliability of government entity financial reports. Thus, the positive influence of the implementation of e-procurement and the government's internal control system on preventing fraud in the procurement of goods and services in the public sector has also been proven in research [2], [3]. This confirms that a strong internal control system can be a strategy to prevent corruption and fraud in the procurement of government goods and services.

Apart from that, it is also important to consider various other factors that can influence the success of the government's internal control system. It is stated that audit opinions, transparency of financial reports, and the government's internal control system have an influence on corruption cases in the regions [4]. This shows the complexity of the relationship between these factors in the context of preventing corruption in the government environment. Thus, through a synthesis of various studies, it can be stated that the effectiveness of the implementation of the government's internal control system requires serious attention. Factors such as the implementation of government accounting standards, good governance, e-procurement, and transparency of financial reports are key in ensuring good governance and preventing corrupt practices and fraud in the management of public resources at the central and regional levels.

One of the regional government agencies that implements an internal control system is Cisarua District, which is located in Bogor Regency, West Java Province, which is one of the regional work units with an administrative area that has significant economic and social potential. Cisarua District is known as a tourist destination with several interesting natural tourist attractions. This makes Cisarua District a center of economic activity that requires good and transparent financial management. Therefore, the implementation of SPI in the Cisarua District environment is crucial to ensure that financial management and government activities run well. Temporary, explained that there are four main elements in SPI consisting of (1) a strict separation of responsibility and authority in the organizational structure, (2) an organizational authorization system and recording procedures, (3) healthy practices, (4) employees who have quality by his responsibility [5].

However, the implementation of SPI at the sub-district level, especially in Cisarua District, is often faced with various challenges and obstacles such as limited competent human resources in the sense of limited human resources who are skilled in managing SPI, inadequate infrastructure as a supporting factor, as well as a lack of understanding, awareness and commitment from government officials to the importance of internal control. These conditions can hinder the achievement of the expected control objectives of increasing accountability, preventing corruption, and improving the quality of public services. Therefore, it is necessary to optimize the effectiveness of SPI implementation in the Cisarua District. The effectiveness of implementing SPI in Cisarua District can be increased with a strong commitment from management aspects, appropriate risk identification and analysis, consistent application of procedures, effective communication and continuous monitoring. In this way, SPI can help Cisarua District achieve its operational goals more efficiently and accountably. This is in line with the results of the analysis that program effectiveness is a program that is implemented which leads to output and can achieve the accuracy of the targets and objectives that have been set [6].

Apart from that, based on the Cisarua sub-district risk management form, it can be identified that in the internal government administration system in Cisarua Sub-district, there are still several concrete problems that are factors causing the SPI to not be optimal. The problems identified include a lack of coordination between divisions in the sub-district, inadequate supporting facilities, staff who are not competent enough for late responsibilities, an administration that is not on time, and quarterly financial realization reports that face difficulties in collecting required documents for disbursement. including complete receipts in the form of documentation.

Based on the results of identifying these problems, this research aims to analyze the effectiveness and optimization of the implementation of the Cisarua government internal control system using a contingency theory approach to achieve good governance in Cisarua District, Bogor Regency.

2. Methods

To achieve good governance, it is important to implement SPIP very well because it will have an impact on optimizing government performance which can achieve government goals effectively and efficiently, so this research is based on SPIP effectiveness indicators which are important to ensure that the control system runs as intended. It is hoped that they will be able to identify risks and take preventive action and early detection of irregularities. Effectiveness indicators require a comprehensive understanding of the components and basic principles of SPIP. Thus, indicators of the effectiveness of implementing the internal control system can be formulated based on theoretical concepts. Fiedler's Contingency Theory concept, namely Leadership Member Relations, Task Structure, and Positional Power [7].

The research uses a qualitative approach with descriptive methods [8]. The informants chosen by researchers to explore research objects related to the implementation of the Cisarua District government's internal control system consist of 8 civil servants who have leadership positions [9]. In qualitative research, the researcher is often considered a bricoleur, so this research uses data collection techniques based on observation, interviews, field notes and analytical memos, document elicitation, personal experience of participation, and action research. Meanwhile, data analysis techniques are based on data reduction, data display, and conclusion [10].

3. Results and Discussion

3.1 Leader-Member Relationships

The relationship between leaders and members in the Cisarua District government structure is considered quite good. Most respondents stated that the relationship was going well and was full of trust. Leaders in Cisarua District have full trust from their members, which is reflected in the response that members feel given full trust in carrying out their duties. This shows that leaders have positive interpersonal relationships with their members, which is one of the important factors in Fiedler's contingency theory.

The relationship between leaders and members in the Cisarua District government structure shows very good dynamics. Respondents indicated that interactions between leaders and members ran smoothly and were full of trust. Leaders in Cisarua District are known to have strong interpersonal skills, able to create a supportive and inclusive work environment. The trust given by leaders to their members not only increases members' self-confidence but also motivates them to work more efficiently and effectively. This harmonious relationship is important in Fiedler's contingency theory, where leadership

success is greatly influenced by good relationships between the leader and team members.

The complete trust that leaders have in their members creates a strong basis for collaboration and coordination in achieving organizational goals. Members feel valued and trusted, which increases their commitment to assigned tasks. In this context, leaders in Cisarua District have succeeded in building mutually beneficial relationships, where members feel supported and recognized for their contributions. These positive relationships also help in resolving internal conflicts and promote effective communication throughout the organization [11].

Additionally, a good relationship between leaders and members strengthens team cohesion and builds a productive work culture. Members who feel close to their leaders tend to be more open to providing constructive feedback and suggestions. This is important for the process of continuous development and improvement in the internal control system. Thus, a strong leader-member relationship is the main foundation for improving the overall performance of the organization in Cisarua District. This is in line with the results of interviews with research respondents who said that:

“The level of leadership's trust in members greatly influences the effectiveness of SPIP implementation because leaders must know more about the capacity of their members, especially in areas of work that have high risks; The trust between the leadership and the members is very well established, the members really like the leadership; the formation of harmonization between leaders and members which influences service improvement; Trust and liking between leaders and members in Cisarua District is intertwined with a good sense of family and can influence the effectiveness of the implementation of the government's internal control system which is expected to be even better in carrying out tasks; The full trust given by the leadership to subordinates in the Cisarua sub-district environment has been running so that it is very effective in the government's internal control; This trust and liking greatly influences its implementation. If there is no feeling and trust, it is impossible for internal control to work”.

Thus, it can be said that leadership's trust in members plays a very crucial role in the effectiveness of implementing the Government's Internal Control System (SPIP). In Cisarua District, Bogor Regency, this level of trust appears to greatly influence how SPIP is implemented. Trust from leaders allows members to work more calmly and focused, especially in jobs that have high risks. This also reduces the possibility of mistakes because members feel supported and recognized for their abilities. In the context of work in Cisarua District, the trust given by the leadership not only encourages members to work harder, but also improves the quality of their work because of strong moral support from superiors.

Apart from that, the harmonious relationship between leaders and members, which is characterized by mutual liking and trust, has a great influence on improving public services in Cisarua District. This harmonization creates a conducive work environment, where members feel comfortable to express ideas and innovate in their work. Good public services are created from effective coordination and open communication, all of which are rooted in mutual trust between leaders and members. With a strong sense of family, the SPIP implementation process becomes smoother because members feel part of a solid team and support each other.

Full trust from the leadership to subordinates in Cisarua District has also shown positive results in the government's internal control. This trust strengthens team spirit

and increases the effectiveness of internal supervision and control. When subordinates feel trusted, they tend to be more responsible in carrying out their tasks. Existing conditions in Cisarua District show that trust and affection between leaders and members has indeed worked well, which has contributed to more effective and efficient government internal control. Thus, trust is a key element in good SPIP implementation and must continue to be maintained and improved in the future.

Meanwhile, interpersonal relationships between leaders and members contribute to the successful implementation of the internal control system in Cisarua District, it can be seen based on interviews with research respondents who said that:

“The contribution is very large considering that interpersonal relationships can increase compliance to a higher level; Well connected; quite significant in improving member performance; Interpersonal relationships between leaders and members contribute to the successful implementation of the internal control system in Cisarua District, namely the need to support each other and remind each member of the implementation of their duties; contribute to a conducive relationship between leaders and members for internal control in the sub-district; The closeness between leaders and members emotionally has a big impact on the implementation of internal control”.

Thus, it can be said that good interpersonal relationships between leaders and members in the Cisarua District have a huge contribution in increasing compliance with the Government’s Internal Control System (SPIP). This relationship strengthens members’ sense of responsibility and commitment in carrying out their duties, considering that they feel directly supervised and supported by the leadership. In Cisarua District, this positive interaction has been proven to increase compliance with applicable procedures and regulations, because members feel more encouraged to follow directions and instructions with more discipline. Thus, this high compliance becomes a strong foundation for the effectiveness of SPIP implementation [12].

Furthermore, good interpersonal relationships are also significant in improving member performance. In the context of Cisarua District, emotional closeness between leaders and members encourages the creation of a positive and productive work environment. Members feel more motivated and comfortable in carrying out their duties because of the moral and emotional support from the leadership. This not only improves individual performance but also overall team performance, ultimately contributing to the success of SPIP implementation. This harmonious relationship facilitates effective communication and better collaboration, which is essential in completing tasks efficiently.

Apart from that, a conducive relationship between leadership and members greatly contributes to the success of internal control in Cisarua District. This emotional closeness creates a sense of mutual support and reminders between members in carrying out their duties. In internal control, this aspect is very important because members feel part of a solid team and care for each other, which ultimately increases the effectiveness of internal supervision and control. In Cisarua District, existing conditions show that good interpersonal relationships have succeeded in creating a cooperative work environment oriented towards achieving common goals. Therefore, strong interpersonal relationships between leaders and members are the key to achieving effective and efficient internal control [13].

Based on the results of the analysis above, it can be said that interpersonal relationships between leaders and members in Cisarua District, Bogor Regency, have a

very significant impact on the effectiveness of the Government's Internal Control System (SPIP). Based on Fiedler's contingency theory, a good relationship between leaders and members is an important factor that influences leadership success. In the context of Cisarua District, this harmonious relationship is reflected in respondents who stated that interactions between leaders and members ran smoothly and were full of trust. Leaders in the Cisarua District are known to have strong interpersonal skills, able to create a supportive and inclusive work environment. As a case study, one of the successful internal control programs in Cisarua District is monitoring the use of the village budget. The trust given by leaders to their members allows them to work more transparently and accountable, which ultimately increases compliance with applicable procedures and regulations.

Apart from that, good interpersonal relationships also contribute significantly to improving the performance of members in Cisarua District. Emotional closeness between leaders and members creates a positive and productive work environment, where members feel motivated and comfortable in carrying out their tasks. For example, in public service programs, trust and support from leaders make members more enthusiastic about providing fast and accurate services to the community. This harmonization facilitates effective communication and better collaboration, which is critical in completing tasks efficiently. This can be seen from the increase in community satisfaction with the services provided by the Cisarua District government.

Apart from that, a conducive relationship between leadership and members greatly contributes to the success of internal control in Cisarua District. This emotional closeness creates a sense of mutual support and reminders between members in carrying out their duties. In internal control, this aspect is very important because members feel part of a solid team and care for each other, which ultimately increases the effectiveness of internal supervision and control. Another case study is the implementation of a village infrastructure development program, where full trust from leaders to subordinates allows projects to run on time and by established standards. This success shows that strong interpersonal relationships between leaders and members are the key to achieving effective and efficient internal control in Cisarua District [14].

Thus, the relationship between leaders and members has good interpersonal relationships between leaders and members in Cisarua District, Bogor Regency, which greatly influences the effectiveness of the Government Internal Control System (SPIP). Leaders in Cisarua District have the full trust of their members, which is reflected in their high level of self-confidence and commitment in carrying out their duties. This trust allows members to work more calmly and focused, especially in high-risk tasks and encourages them to work harder and improve the quality of work. This harmonious relationship creates a conducive work environment, where members feel comfortable innovating and providing better public services [15].

In addition, strong interpersonal relationships between leaders and members strengthen team spirit and increase the effectiveness of internal supervision and control. The emotional closeness between leaders and members creates a sense of mutual support and attention, which is very important in maintaining discipline and compliance with applicable procedures and regulations. A case study in Cisarua District shows that trust and support from leaders allows projects to run on time and according to established standards, increasing community satisfaction with the services provided. Thus, good interpersonal relationships are the key to the success of the effective and efficient implementation of SPIP in Cisarua District.

3.2 Task Structure

The tasks in the internal control system in Cisarua District are considered quite clear and structured. Most members understand their roles and responsibilities in the internal control system. This clarity of task structure helps ensure that each member can carry out their duties well, which is important in increasing the effectiveness of the internal control system.

The task structure in Cisarua District shows a high level of clarity and orderliness, which is very important in an internal control system. Each member has a clear understanding of their roles and responsibilities, which minimizes confusion and increases operational efficiency. Well-defined tasks allow members to focus on their top priorities without having to worry about overlapping or gaps in responsibilities. This clarity of task structure reflects an organized and systematic management approach, which is a key element in Fiedler's contingency theory.

Members who understand their roles and responsibilities tend to be more responsible and proactive in carrying out their duties. This understanding also facilitates the performance evaluation process, where each member's contribution can be measured and analyzed objectively. In the context of internal control, role clarity is very important to ensure that every aspect of the control system is carried out well and by established standards. This helps in detecting and addressing potential problems or irregularities early [20].

Apart from that, a clear task structure also supports the development of members' abilities through targeted training and coaching. By knowing their specific duties, members can identify relevant training needs and participate in appropriate development programs. This not only improves individual competency but also increases the overall organizational capacity to adapt and thrive in the face of ever-changing challenges. This is in line with the results of interviews with research respondents who said that:

“The existing task structure is very effective in implementing SPIP in Cisarua District; Very structured inter-section duties; a sense of responsibility for the tasks assigned to each member; The clarity and structure of tasks stipulated in the government's internal control system in Cisarua District can influence the effectiveness of implementation by dividing tasks according to the main tasks and functions of each member; The task structure is by the main tasks and functions based on the decree given; What I feel at the moment is that the existing task structure is hierarchical and tiered so that the implementation of internal control is very effective”.

The existing task structure in Cisarua District, Bogor Regency, shows a high level of effectiveness in implementing the Government Internal Control System (SPIP). The clarity of duties and responsibilities set out in this structure allows each member to understand their role and contribution to organizational goals. The division of tasks by the main tasks and functions of each member creates an organized and efficient work environment. As a case study, in the implementation of the village budget supervision program, a clear task structure allows each section to work according to its main tasks and functions, reduces overlapping tasks, and ensures that all aspects of supervision are carried out thoroughly and coordinated.

The effectiveness of the task structure in Cisarua District is also strengthened by the high sense of responsibility of each member for the tasks assigned. A hierarchical and tiered structure facilitates the implementation of internal control by ensuring that there are clear reporting lines and effective monitoring mechanisms. For example, in a village infrastructure development program, a clear division of tasks between planning,

implementation, and supervision sections allows projects to run according to the schedule and standards set. This shows that a good task structure not only increases the effectiveness of task implementation but also ensures accountability and transparency in the internal control process [17].

Apart from that, the clarity of the task structure and main tasks and functions based on the Decree (SK) given shows that Cisarua District has implemented good management principles in its government organization. This organized structure allows each member to know exactly what is expected of them and how their contributions affect the overall performance of the organization. For example, in implementing public service programs, a well-defined task structure allows the services provided to be more focused and responsive to community needs. This shows that an effective task structure is key in achieving optimal internal control objectives and improving the overall performance of the organization in Cisarua District.

Meanwhile, a clear understanding of the responsibilities and duties of each member can increase the effectiveness of internal control in Cisarua District, which can be known based on interviews with research respondents who said that:

“Yes. With the existence of clear SOTK, internal control in Cisarua District becomes more effective; Each section is responsible for its main duties; yes, it increases because each member understands their duties and functions; A clear enough understanding of the responsibilities and duties of each member can increase the effectiveness of internal control in Cisarua District and there is still a need to increase the capacity of each member; Duties and responsibilities according to the Decree can increase internal effectiveness; Yes, if each member is given an understanding of what their duties and responsibilities are and members can understand what they have to do, it will certainly have a positive impact on internal control”.

Thus, it is said that the relationship between leaders and members in the Cisarua District government structure is considered quite good and contributes significantly to the effectiveness of the implementation of the Government’s Internal Control System (SPIP). Based on data from the 2024-2026 Cisarua District Strategic Plan document, a clear organizational structure and structured division of tasks according to the main tasks and functions of each member play an important role in improving performance and coordination between sections. Each member feels they have clear responsibility for the tasks assigned, which is reflected in improving the quality of public services and the effectiveness of internal control.

The hierarchical and tiered task structure in Cisarua District has enabled more coordinated and efficient implementation of SPIP. In the case study of village budget supervision, a clear task structure ensures that each section can focus on its respective main tasks and functions, reduces the possibility of overlapping tasks, and ensures comprehensive supervision. This is in line with the results of interviews with research respondents which stated that a fairly clear understanding of the responsibilities and duties of each member can increase the effectiveness of internal control in Cisarua District.

Apart from that, the existing conditions in Cisarua District also show that the existing task structure can overcome various external environmental challenges, such as policy changes and socio-economic dynamics. Based on data from the Cisarua District, the clarity of the task structure and main tasks and functions allows for a quick and appropriate response to the changes and challenges faced. For example, in the implementation of a village infrastructure development program, a good task structure

allows projects to run on time and according to established standards, indicating that clarity of task structure is key in achieving optimal internal control goals and improving the overall performance of the organization [18].

The existing task structure in Cisarua District, Bogor Regency, shows a high level of effectiveness in implementing the Government Internal Control System (SPIP). Based on the results of interviews and data from the 2024-2026 Cisarua District Strategic Plan document, a clear organizational structure and structured division of tasks by the main tasks and functions (tupoksi) of each member play an important role in improving performance and coordination between sections.

a. Clarity of Duties and Responsibilities

Clarity of duties and responsibilities set out in the organizational structure allows each member to understand their role and contribution to organizational goals. This reduces confusion and increases operational efficiency, as members can focus on their top priorities without worrying about overlapping or vacancies in responsibilities.

b. Internal Control Effectiveness

The hierarchical and tiered task structure facilitates the implementation of internal control by ensuring clear reporting lines and effective monitoring mechanisms. For example, in the village budget monitoring program, a clear task structure allows each section to work according to its main tasks and functions, reduces overlapping tasks, and ensures comprehensive and coordinated supervision.

c. Capacity and Competency Improvement

Clarity of task structure also supports the development of members' abilities through targeted training and coaching. By knowing their specific tasks, members can identify relevant training needs and participate in appropriate development programs, which not only improve individual competency but also the capacity of the organization as a whole.

d. Overcoming External Challenges

Existing conditions in Cisarua District show that the existing task structure can overcome various external environmental challenges, such as policy changes and socio-economic dynamics. Clarity of task structure enables quick and precise responses to changes and challenges faced, ensuring projects run on time and according to established standards.

Thus, the relationship between leaders and members in the Cisarua District government structure is considered quite good and contributes significantly to the effectiveness of SPIP implementation. Clarity of the task structure and main tasks and functions allows for more coordinated and efficient implementation of tasks, improving the quality of public services and the effectiveness of internal control in Cisarua District.

3.3 Positional Power

Leaders in the Cisarua District have considerable formal authority in implementing the internal control system. Most respondents felt that leaders had enough power to implement necessary changes in the internal control system. This strong position of power allows the leader to take necessary actions to improve the internal control system.

Leaders in the Cisarua District have significant formal authority in implementing the internal control system. These powers enable leaders to establish the policies, procedures, and standards necessary to ensure compliance and operational effectiveness. This strong authority is important for making quick decisions and determining the strategic direction of the organization. In Fiedler's contingency theory,

strong position power allows leaders to direct and motivate members more effectively, ensuring that all actions taken are in line with organizational goals [19].

This formal power also gives leaders the ability to overcome obstacles and challenges that arise in the process of implementing the internal control system. By having the authority to implement necessary changes, leaders can adjust strategies and tactics based on evolving conditions and needs. This is important in the context of internal control, where flexibility and responsiveness to environmental changes are necessary. Leaders who have sufficient power can ensure that the internal control system remains relevant and effective in dealing with various situations [20].

In addition, strong position power also increases the leader's credibility and authority in the eyes of members and external stakeholders. This is important to build trust and support from the various parties involved. In this context, leaders in Cisarua District can utilize the power of their position to promote a culture of compliance and integrity, which are key elements in effective internal control. Thus, strong position power is an important factor in the successful implementation of the internal control system in Cisarua District. This is in line with the results of interviews with research respondents who said that:

“As a budget user, the leader is responsible for the activities carried out so that he has full authority over its control; the formal authority possessed by leaders in Cisarua District influences the effectiveness of the implementation of the internal control system. Running well; creating discipline and obedience of members in carrying out their duties; The formal authority possessed by leaders in Cisarua District has influenced the effectiveness of the implementation of the internal control system because the delegation of tasks from leaders to members has been adjusted to the members' duties; Member performance will be good if a leader always provides motivation and the leader has a good leadership style; When deciding on work issues, leadership always holds a consensus meeting”.

The formal authority possessed by leaders in Cisarua District greatly influences the effectiveness of implementing the Government's Internal Control System (SPIP). As budget users, leaders have full responsibility for the activities carried out and controlling their implementation. This authority allows leaders to make strategic decisions and ensure that each decision is implemented well. Clarity in task delegation means that each member knows their roles and responsibilities clearly, thereby reducing the possibility of overlapping tasks and increasing operational effectiveness. With this authority, leadership can enforce discipline and obedience among members, which is the key to success in implementing SPIP.

In the case study of village budget supervision in Cisarua District, the delegation of tasks from leadership to members was carried out by the main duties and functions of each member. For example, in a village infrastructure development program, each section has specific responsibilities ranging from planning, and implementation, to project supervision. This clarity of duty ensures that every aspect of the project is properly supervised and by established standards. This experience shows that the formal authority given to leaders not only functions to organize and control but also to provide guidance and support to members in carrying out their duties. This increases the efficiency and effectiveness of task implementation and ensures that organizational goals are achieved properly.

Apart from that, the leadership style applied by the leadership in Cisarua District also plays an important role in improving member performance. Leaders who always

provide motivation and have a good leadership style can increase member morale and commitment. Decisions taken through consensus deliberation reflect a participatory and inclusive approach, which makes members feel valued and heard. This not only strengthens interpersonal relationships between leaders and members but also encourages members to actively participate in decision-making and task implementation. For example, in implementing public service programs, a deliberation and consensus approach is used to identify problems and find joint solutions, which ultimately improves the quality of services provided to the community.

In the context of internal control, formal authority and a good leadership style are essential to ensure that every aspect of the SPIP runs according to plan. Leaders who have formal authority can establish clear policies and procedures, while an inclusive and participative leadership style helps in implementing these policies effectively. This can be seen in various programs in Cisarua District, where clarity of duties and responsibilities as well as a participatory approach in decision making have resulted in improved organizational performance. Thus, the combination of formal authority and good leadership style is the key to achieving effective internal control and improving the overall performance of the organization in Cisarua District.

Meanwhile, the leader's strength and authority in the internal control system influences the results of SPIP implementation, as the results of the interview stated:

“The leader's strength and authority in the internal control system is quite maximal because the leadership has implemented rewording and punishment according to the provisions; Very good so that the results of the activities carried out meet the specified targets; the leader's authority in the internal control system produces good work results from members; Leaders have a great influence on their subordinates; In this case, the strength/power possessed by a leader greatly influences whether or not the implementation of internal control is carried out; Prioritizes deliberation and consensus”.

Thus, it can be said that the leader's power and authority in the internal control system in Cisarua District has been implemented optimally, as evidenced by the implementation of rewards and punishments according to the provisions. Leaders use their authority to set clear performance standards and provide rewards for members who meet or exceed targets. On the other hand, for members who do not meet the standards, appropriate sanctions are given. This approach creates a fair and competitive work environment, which encourages members to work better and more efficiently. The effectiveness of this internal control system can be seen from the achievement of predetermined targets, indicating that the leader's authority plays an important role in ensuring that organizational performance remains optimal.

The leader's authority in the internal control system also produces good work results from members. Leaders who have formal authority can direct and control the implementation of tasks effectively, ensuring that each member carries out their roles and responsibilities by established standards. For example, in implementing village infrastructure development programs, the clarity of roles and responsibilities given by leaders allows each section to work in a focused and coordinated manner. This not only increases operational efficiency but also ensures that each project is completed on time and according to the budget set in the Cisarua sub-district strategic plan.

The leader's influence on his subordinates is very significant in determining the success of implementing the internal control system. The strength or power possessed by a leader, whether in the form of formal authority or the ability to motivate and inspire

members, plays an important role in maintaining discipline and obedience among members. In Cisarua District, effective leaders can use their strengths to create a productive and harmonious work culture, where every member feels valued and supported. Decisions taken through deliberation and consensus ensure that all members have a voice in the decision-making process, which increases their commitment and sense of responsibility towards the tasks assigned [21].

In implementing the internal control system, the deliberation and consensus approach prioritized by leaders also has a significant positive impact. This approach not only creates an inclusive and collaborative work environment but also ensures that every decision is supported by all parties involved. This can be seen in various programs in Cisarua District, where decisions taken through deliberation and consensus have produced solutions that are effective and acceptable to all members. Thus, the leader's strength and authority, coupled with a participative approach, is the key to achieving internal control effectiveness and improving the overall performance of the organization in Cisarua District [22].

Based on the identification results above, the power dimensions of the Leader Position in Cisarua District can be described as follows:

a. Formal Authority and Effectiveness of Internal Control

Leaders in Cisarua District have great formal authority in implementing the Government's Internal Control System (SPIP). These strong positional powers enable leaders to establish the policies, procedures, and standards necessary to ensure compliance and operational effectiveness. Most respondents felt that leaders had enough power to implement necessary changes in the internal control system, which helped increase the effectiveness of SPIP implementation.

b. Delegation of Tasks and Supervision

Clarity in the delegation of tasks means that each member knows their roles and responsibilities. In the case study of village budget supervision, the delegation of tasks from leadership to members has been carried out by the main duties and functions of each member, which ensures that project supervision is carried out well and according to standards. This shows that formal authority not only functions to regulate and control but also provides guidance and support to members.

c. Leadership Style and Motivation:

The leadership style applied by leaders in Cisarua District is very important in improving member performance. Leaders who provide motivation and have a good leadership style can increase member morale and commitment. Decisions taken through consensus deliberation reflect a participatory and inclusive approach, which strengthens interpersonal relationships between leaders and members and encourages active participation in decision-making and task implementation.

d. Influence of Leaders and Work Culture

The strength or power possessed by leaders greatly influences the success of implementing the internal control system. Effective leaders use their strengths to create a productive and harmonious work culture. Decisions taken through consensus deliberation ensure support from all parties involved, which increases member commitment and responsibility. This approach has produced a solution that is effective and acceptable to all members, showing that the power and authority of the leader, coupled with a participative approach, is the key to achieving internal control effectiveness and improving organizational performance in Cisarua District.

The concept of Fiedler's contingency theory in the context of the Cisarua District government structure is that the success of leadership is very dependent on good relationships between leaders and members, clarity of task structure, and positional power held by the leader. Positive and trusting leader-member relationships create a harmonious and supportive work environment, which is essential for motivation and effective performance. Clarity of the task structure ensures each member understands their roles and responsibilities, increasing the efficiency and effectiveness of the internal control system. Strong position power allows leaders to direct and motivate members effectively, as well as take necessary actions to improve the internal control system. Overall, these three aspects work together to support adaptive and effective leadership in facing various situations and challenges in Cisarua District.

4. Conclusion

The effectiveness of the implementation of the Government Internal Control System (SPIP) in Cisarua District, Bogor Regency, is greatly influenced by several main factors, namely leadership style, follower characteristics and work environment characteristics. Leaders in Cisarua District apply a flexible and adaptive leadership style, able to adapt their approach based on the situation and members' needs. An inclusive and participative leadership style, supported by strong interpersonal skills, creates a harmonious and supportive work environment. This allows members to work more efficiently and effectively, and increases their motivation and involvement in carrying out internal control tasks. The characteristics of followers in Cisarua District also contribute significantly to the effectiveness of SPIP. Members who have sufficient work experience and high self-confidence tend to be more independent, proactive, and able to resolve problems quickly and effectively. A good educational background and the existence of a supporting formal system, such as standard operating procedures (SOP) and clear policies, also ensure that all members understand their roles and responsibilities well. In addition, a conducive work environment, supported by adequate facilities and support from leadership, creates a positive and productive work atmosphere. The combination of these three factors - adaptive leadership, experienced and confident followers, and a supportive work environment - is the key to success in implementing SPIP in Cisarua District.

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6. Declaration

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