

BEYOND COMPLIANCE: INTERNAL CONTROL SYSTEMS AND PUBLIC FINANCIAL ACCOUNTABILITY IN SALATIGA CITY GOVERNANCE

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Abstract

This study examines the implementation of good governance principles and the Government Internal Control System (GICS) in the financial governance of Salatiga City Government. Using a descriptive qualitative approach, this research analyzes secondary data from the 2024 Local Government Financial Report (LKPD), performance accountability reports, internal control evaluation documents, and supporting information obtained from interviews with relevant government personnel. The findings indicate that Salatiga City has applied key governance principles, particularly accountability and transparency, in its financial reporting and public information disclosure practices. The implementation of GICS has reached Maturity Level 3 (Defined), suggesting that internal control procedures have been formally documented, standardized, and applied consistently within local government operations. The use of digital reporting platforms and public information services also supports greater openness and strengthens public oversight. These findings show that internal control systems are not only important for regulatory compliance but also contribute to strengthening public financial accountability and institutional integrity. The study provides practical insights for local governments seeking to improve financial governance and supports the broader objectives of SDG 16, particularly in promoting accountable, transparent, and effective public institutions.

Keywords: *Accountability; Good Governance; Government Internal Control System; Local Government; SDG 16.*

1. INTRODUCTION

Effective public financial management is a fundamental element of good governance, particularly in developing countries where institutional capacity and accountability mechanisms continue to evolve. In Indonesia, sub-national governments are required to prepare transparent, accountable, and reliable financial reports through the Local Government Financial Report (Laporan Keuangan Pemerintah Daerah/LKPD). These reports serve not only as administrative documents but also as key instruments for assessing the quality of public financial management and government performance. In this context, the implementation of good governance principles is essential to strengthen public trust and

improve community oversight of public service delivery (Mais et al., 2024; Mais & Hidayah, Juniarti, Oktrivina et al., 2022).

Over the past decade, the discourse on public sector governance has shifted from mere regulatory compliance toward performance-based accountability. This shift highlights the importance of internal control systems as mechanisms for preventing inefficiency, reducing the risk of fraud, and strengthening the reliability of financial reporting. The Government Internal Control System (GICS) is therefore expected to support not only compliance with regulations but also broader governance outcomes, particularly transparency, accountability, and institutional integrity. These outcomes are closely related to Sustainable Development Goal 16, especially target 16.6 on effective, accountable, and transparent institutions and target 16.7 on inclusive and participatory decision-making.

Internal control system is an important process in the actions and activities carried out continuously by the leadership and all employees. The purpose of internal control is to achieve company objectives, minimize unplanned events, improve efficiency, prevent asset losses, improve the confidentiality of financial reporting data, and ensure that regulations and laws are followed (Desiliani et al., 2025). The existence of effective internal control in a company, is expected to prevent the occurrence of fraud that can be detrimental. Internal control is an action or activity carried out by management to ensure (adequately, not absolutely) the achievement of goals and objectives of the organization (Nurhayati et al., 2022).

However, although the accounting recording system and internal control should ideally be adequately implemented, many local governments still experience various obstacles in practice. According to Utami & Berliani (2024), although the government has implemented good governance with a relatively high level of satisfaction, there are still employees who do not meet the qualifications, and there is a risk of corrupt practices. The government internal control system (GICS) that has been carried out also still has shortcomings, especially in planning, due to the lack of provisions and a thorough risk evaluation. One of the main factors of this problem is the low level of resource competence in government accounting. This shows that technical and resource factors still hamper the application of accounting recording methods.

Research by Andriyan et al. (2024) shows that implementing e-government can improve governance through active public participation in decision-making, primarily through digital media such as online forums and social media. This engagement helps the government understand public needs and make more responsive policies. Such digital transformation encourages the creation of a more democratic and accountable government system. Meanwhile, Suwidyanti (2023) revealed that implementing good governance is closely related to bureaucratic reform and government performance, where e-government links bureaucratic effectiveness and public service transparency.

In the context of internal control, Heinrich & Probohudono (2023) and Prawitasari et al. (2023) found that implementing GICS significantly improved the quality of financial reports and financial accountability, both at the district and village levels. The stronger the internal control system, the higher the level of financial accountability achieved. In general, accountable and effective local financial management is the primary key to building good governance. Although regulations such as PP No. 71/2010 and GICS have become official guidelines, implementation challenges such as low human resource competence, inappropriate planning, and weak risk management remain the main obstacles.

The city of Salatiga offers a unique empirical setting to explore this transformation. As a medium-sized municipality in Central Java, the city consistently receives high audit opinions (WTP/Fair Without Exception) and has adopted an integrated reporting system to disseminate financial information to the public. Most importantly, its internal control system has achieved Maturity Level 3 (Defined), indicating that internal control is not only formalized but also institutionalized in routine government procedures.

Salatiga City provides a relevant empirical setting for examining this issue. As a medium-sized municipality in Central Java, Salatiga has consistently demonstrated strong financial governance practices, including the achievement of high audit opinions and the use of digital platforms to disseminate public financial information. More importantly, its Government Internal Control System has reached Maturity Level 3 (*Defined*), indicating that internal control procedures have been formally documented, standardized, and institutionalized within government operations.

Despite these achievements, empirical studies that specifically examine how internal control maturity contributes to public financial accountability and good governance outcomes at the local government level remain limited. Previous studies have generally focused on the relationship between internal control and financial report quality, but fewer studies have analyzed how internal control systems operate beyond compliance and support broader governance objectives, including SDG 16. Therefore, this study aims to analyze how the Salatiga City Government implements internal control mechanisms in its financial management practices and how these mechanisms contribute to strengthening accountability, transparency, and local governance reform.

Despite these achievements, empirical studies that systematically assess the relationship between internal control maturity and the realization of accountable and transparent governance at the local level in Indonesia are still rare. This study addresses this gap by analyzing how the Salatiga City Government's internal control mechanisms are embedded in its financial management practices and how this contributes to broader governance reform objectives.

2. RESEARCH METHOD

Government Governance

Good governance, as conceptualized by the United Nations and widely adopted by development institutions, includes principles such as accountability, transparency, participation, responsiveness, and rule of law (UNDP, 1997; World Bank, 2000). In the context of local government financial management, these principles are operationalized through practices such as transparent budgeting, participatory planning, and timely financial reporting. Public financial accountability refers to the obligation of public institutions to manage public funds responsibly and report on their use. It is commonly assessed through audit results, citizen satisfaction, and compliance with internal control standards (Diamond, 2002).

In Indonesia, the Audit Board of Indonesia (BPK) and the Financial and Development Supervisory Agency (BPKP) serve as institutional pillars in upholding financial integrity, supported by internal mechanisms such as SPIP. The government is expected to further develop the productivity, adequacy, straightforwardness, and responsibility of government organizations that are determined to build public trust in the image of the organization supported by taxpayers, especially the administration (Pertiwi et al., 2021).

It refers to the principles and mechanisms applied within the public sector to ensure efficient and accountable resource management. The core principles of governance include accountability and transparency. Transparency is a principle that allows the public to access and obtain information as broadly as possible. It facilitates openness in policy formulation, financial management, and program implementation.

Meanwhile, accountability refers to the obligation to be answerable for the management, implementation, and oversight of resources entrusted through policies, by established performance standards accountability refers to the obligation of public officials and institutions to take responsibility for the management, execution, and oversight of resources and policies entrusted to them, in alignment with predetermined standards and performance measures (Mais & Palindri, 2020).

Government Internal Control System

The Government Internal Control System (GICS) is an internal control framework implemented at central and local government levels (Indriani & Siswantoro, 2023). Management designed it to provide reasonable assurance that financial reports are reliable, timely, transparent, and fairly presented. GICS consists of five key components: (1) Control environment, (2) Risk assessment, (3) Control activities, (4) Information and communication, and (5) Monitoring (Fauzan et al., 2021). The Government Internal Control System (GICS) is Indonesia's adaptation of the COSO (Committee of Sponsoring Organizations of the Treadway Commission) framework, consisting of five interrelated components: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities (COSO, 2013; Peraturan Pemerintah No. 60/2008).

Maturity levels of internal control systems in Indonesia range from Level 1 (Initial) to Level 5 (Optimized), with Level 3 (Defined) indicating that the internal control process is formally documented, standardized, and applied consistently across government units. Research by Suwandi et al. (2020) and BPKP (2022) shows a strong correlation between higher maturity levels and improved financial reporting outcomes.

Internal Control, Governance Outcomes, and the SDGs

Recent literature increasingly links robust internal control systems with broader development outcomes, particularly in line with the Sustainable Development Goals (SDGs). Specifically: SDG 16.6 emphasizes the creation of effective, accountable, and transparent institutions. Strong internal controls are essential to prevent misappropriation of public funds and enhance institutional integrity. SDG 16.7 aims to ensure responsive, inclusive, and participatory decision-making. Internal audit processes that integrate community feedback and oversight mechanisms support this target (UN DESA, 2020).

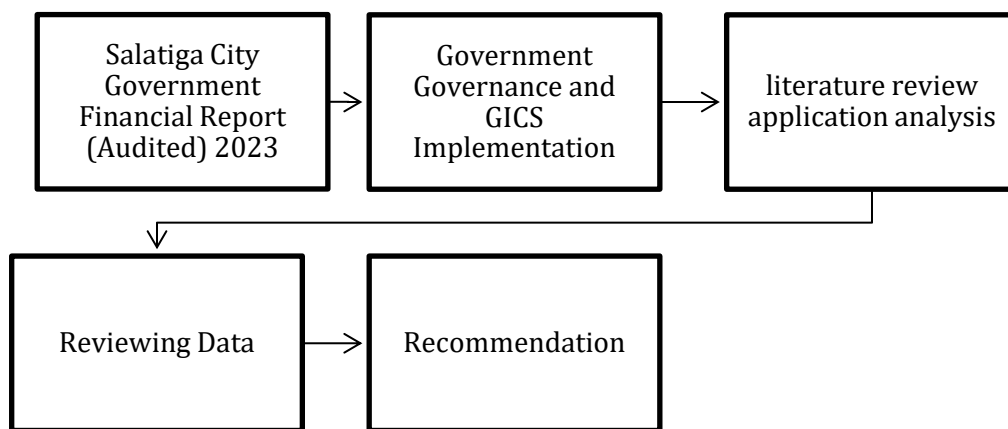


Figure 1: Research Framework

This study employed a descriptive qualitative method to analyze the implementation of good governance principles and the Government Internal Control System (GICS) in Salatiga City Government. The study used secondary data derived from the 2024 Local Government Financial Report (LKPD) of Salatiga City, performance accountability reports, internal control evaluation documents, organizational structure documents, job descriptions, and other official government publications. Supporting information was also obtained from official digital platforms managed by the Salatiga City Government, including government websites and public information services. These data were analyzed descriptively to examine how internal control mechanisms support public financial accountability, transparency, and local governance performance in Salatiga City.

3. RESULTS AND DISCUSSION

Implementation of Government Governance

Accountability focuses on the government's obligation to justify the use of public funds and the policies implemented to the public. Based on the 2024 financial report (page 12), the Salatiga City Government has adopted accountability principles by preparing financial statements in compliance with applicable accounting standards. Adherence to these standards demonstrates that the reports are both compliant and accountable. Accountability



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BAB I
PENDAHULUAN

Dalam rangka mewujudkan transparansi dan akuntabilitas pengelolaan keuangan daerah, disusun laporan pertanggungjawaban pelaksanaan Anggaran Pendapatan dan Belanja Daerah (APBD) Tahun Anggaran (TA) 2023 yang berupa Laporan Keuangan sesuai dengan Standar Akuntansi Pemerintahan (SAP) untuk disampaikan kepada Dewan Perwakilan Rakyat Daerah (DPRD). Laporan pertanggungjawaban pelaksanaan APBD terdiri atas Laporan Realisasi Anggaran (LRA), Laporan Perubahan Saldo Anggaran Lebih (LP SAL), Neraca, Laporan Operasional (LO), Laporan Arus Kas (LAK), Laporan Perubahan Ekuitas (LPE), dan Catatan Atas Laporan Keuangan (CaLK).

Figure 2: Implementation of Good Governance in Salatiga City

is manifested through preparing several financial statements, including the Budget Realization Report (Laporan Realisasi Anggaran -LRA), the Statement of Changes in Budget Surplus (Laporan Perubahan Saldo Anggaran Lebih -LP-SAL), the Balance Sheet, the Operational Report, the Cash Flow Statement, and the Statement of Changes in Equity. These reports provide comprehensive information regarding budget utilization, enabling proper evaluation of expenditures. Through accountability, each budget allocation can be justified and aligned with the predetermined planning.

The analysis of accountability implementation in financial reporting indicates that the Salatiga City Government has fulfilled its public accountability responsibilities. By preparing financial reports according to standards and presenting multiple complementary financial statements, the city government demonstrates the extent to which budget management is carried out effectively and efficiently. This also enhances internal and external oversight of budget realization and supports continuous improvement in local financial governance.

Transparency refers to the openness of information regarding policies, programs, and budget management. It plays a crucial role in building public trust and ensuring the efficient use of government funds. According to the 2024 LKPD (page 12), transparency has been promoted through several initiatives, including the public disclosure of financial reports and accounting policy information. This practice facilitates public and stakeholder understanding of regional financial management. The Salatiga City Government also publishes financial reports online, making them accessible to the public. Transparency is further demonstrated through the clear presentation of regional programs and priorities within the LKPD. According to the 2024 report (page 26), the city government also provides performance indicators for achieving APBD (regional budget) targets, along with details of implemented programs, as part of its transparency in budget management.

The official website of the Salatiga City Government, salatiga.go.id, reflects a commitment to the principles of transparency and good governance through the provision of informative and participatory digital services. The portal not only presents general information about the organizational structure and government activities, but also integrates a number of thematic applications that support information disclosure and public services.

One tangible implementation of the principle of transparency is the Salatiga City Information Documentation and Management Office (Pejabat Pengelola Informasi dan Dokumentasi - PPID). The PPID provides public access to government information, including regularly updated public complaint data, as well as forms for information requests and objections, in accordance with Law No. 14/2008 on Public Information Disclosure.

In addition, Salatiga City Government developed a Regional Supervisory Management Information System (Sistem Informasi Manajemen Pengawas Daerah-SIMWASDA) managed by the Regional Inspectorate. This system supports internal supervision through features such as gratification control, whistleblowing reporting, and public complaint handling, all of which aim to promote bureaucratic accountability and integrity.

Transparency in local financial management is also strengthened through the MY-SPPT application, which allows the public to access and pay Land and Building Tax online using various digital payment options. In the area of public services, the SIPIRANG application facilitates efficient and transparent lending of government-owned spaces by providing usage guidelines and information on space availability.



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C. Indikator Pencapaian Target Kinerja APBD

Realisasi Pendapatan Daerah TA 2023 sebesar Rp987.276.298.498,00 atau sebesar 103,05 persen dari anggaran sebesar Rp958.039.688.000,00. Terdiri dari :

1. PAD yang dianggarkan sebesar Rp250.852.619.000,00 terealisasi sebesar Rp284.536.299.558,00 atau 113,43 persen.
2. Pendapatan Transfer dianggarkan sebesar Rp707.187.069.000,00 terealisasi sebesar Rp702.479.913.243,00 atau 99,33 persen.
3. Lain-lain Pendapatan yang Sah dianggarkan sebesar Rp0,00 terealisasi sebesar Rp260.085.697,00.

Realisasi Belanja Daerah TA 2023 sebesar Rp1.014.782.383.243,00 atau sebesar 93,64 persen dari anggaran sebesar Rp1.083.753.111.946,00 Terdiri dari :

1. Belanja Operasi dianggarkan Rp983.250.775.375,00 realisasinya sebesar Rp922.221.511.112,00 atau 93,79 persen.
2. Belanja Modal dianggarkan sebesar Rp99.502.336.571,00 realisasinya sebesar Rp91.952.972.131,00 atau 92,41 persen.
3. Belanja Tak Terduga dianggarkan sebesar Rp1.000.000.000,00 realisasinya sebesar Rp607.900.000,00 atau 60,79 persen.
4. Realisasi Transfer TA 2023 sebesar Rp0,00 dari anggaran sebesar Rp0,00.

Penerimaan Pembiayaan Daerah TA 2023 dianggarkan sebesar Rp127.213.423.946,00 realisasinya sebesar Rp127.159.087.219 atau 99,96 persen. Pengeluaran Pembiayaan dianggarkan sebesar Rp1.500.000.000,00 dan realisasinya sebesar Rp1.500.000.000,00 atau 100,00 persen. Dengan demikian realisasi Pembiayaan Neto sebesar Rp125.659.087.219,00 dari anggaran sebesar Rp125.713.423.946,00 atau 99,96 persen, sedangkan Sisa Lebih Pembiayaan Anggaran (SiLPA) sebesar Rp98.153.002.474,00.

Source: *Data Processed, 2026*

Furthermore, the Salatiga City Government has developed the SIGA (Gender and Child Information System) application, which presents gender- and age-disaggregated data to support development planning that is responsive to equality and child protection issues.



Figure 3: Salatiga City Website Page

Figure 4: Salatiga City Website Page



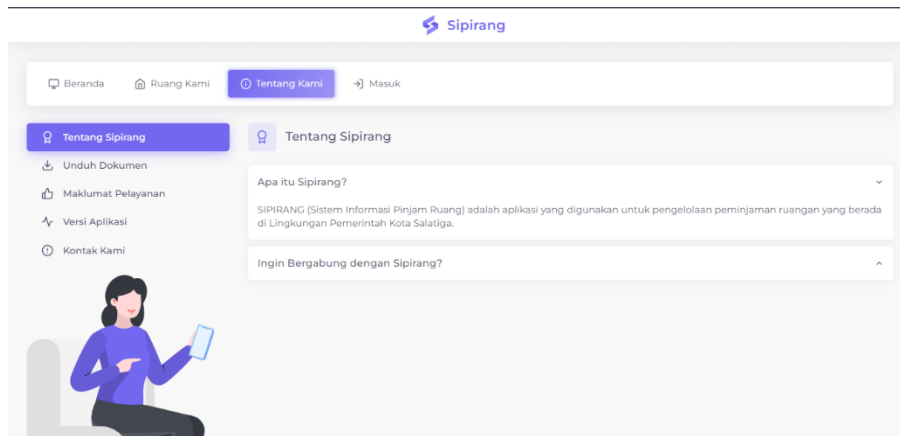


Figure 8: SIPIRANG Page for Salatiga City



Figure 6: SIMWASDA Page for Salatiga City Residents



Figure 9: SIGA Page for Salatiga City Residents

Figure 7: My-SPPT Page for Salatiga City Residents

The analysis highlights that transparency in regional financial management is essential for building public trust and ensuring open oversight. By publishing financial reports digitally and presenting detailed information on policies and programs, the Salatiga City Government demonstrates a strong commitment to the principles of government governance. This not only enhances government credibility but also encourages active public participation in objectively monitoring and evaluating the performance of local governance.

Implementation of GICS in the Local Government of Salatiga.

Based on information obtained by the researcher through communication with the Mayor of Solo via WhatsApp, the implementation of the Sistem Pengendalian Internal Pemerintah (GICS) / **Government Internal Control System** within the Solo City Government has been ongoing since the issuance of Mayor Regulation Perwali No. 34 of 2011. Since 2017, all regional apparatus organizations (OPD) have prepared GICS Control Action Plans (CAP), and in 2024, Perwali No. 49 of 2024 concerning Risk Management Guidelines was enacted. The Financial and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan–BPKP) has been conducting annual evaluations of integrated GICS maturity since 2016. Since 2019, Solo City has achieved a maturity level of 3 (Defined) out of 5 (Optimum), categorized as "Defined", indicating that internal control practices are formally documented, regulated, and consistently implemented.

This statement is supported by information obtained through social media from a public servant known as “Mas Matur” and a response from the Inspectorate of Salatiga City: *The GICS policy has been formally established since Perwali No. 34 of 2011. Since 2017, all OPDs have developed their respective RTP GICS documents. In 2024, the issuance of Perwali No. 49 of 2024 further institutionalized risk management guidelines. BPKP has conducted GICS maturity evaluations annually since 2016, and the maturity level has remained at Level 3 ("Defined") since 2019. This level confirms that internal control mechanisms are well-structured, documented, and consistently enforced.*

Additionally, based on academic insights, the sustainability of GICS can be evaluated using three key indicators: preventive control, detective control, and corrective control. These indicators were identified from the 2023 Salatiga City Government Financial Report, the 2023 Government Performance Report, and responses from the Salatiga City Inspectorate.

Preventive Control

Preventive controls aim to avert errors, irregularities, or fraud in managing local government finances before issues arise. In the 2023 LKPD, preventive controls include:

1. **Accrual-Based Accounting Policy:** By Peraturan Pemerintah (PP) No. 71 of 2010 on Government Accounting Standards (SAP), the Salatiga City Government uses accrual-based accounting, recording income and expenses when they occur rather than when cash is received or paid. This approach enhances transaction transparency and mitigates the risk of fund misappropriation while improving the accuracy of asset and liability records.
2. **Use of Financial Information Systems:** The government has adopted various digital systems to increase accountability and reduce potential fraud, including:
 - a. Regional Tax Information System, for monitoring and recording regional assets.
 - b. “My-SPPT” system, to ensure accurate recording of all regional taxes.
 - c. An e-retribution system records retribution transactions, reducing revenue leakage risks electronically.
3. **Role of the Regional Inspectorate:** The Regional Inspectorate of Salatiga City supervises and guides the local government's financial management. Before using

the budget, the Inspectorate ensures that each program aligns with the approved Anggaran Pendapatan dan Belanja Daerah (APBD). In addition, the Inspectorate recommends that Satuan Kerja Perangkat Daerah (SKPD) prevent errors in financial management.

Detective Control

Detective controls are designed to identify errors or irregularities that have already occurred so they can be corrected. In the 2024 LKPD, these controls are implemented through:

1. Internal and External Audits: Internal audits by the Regional Inspectorate validate budget accuracy and expenditure compliance. External audits by the Badan Pemeriksa Keuangan Republik Indonesia (BPK) assess the financial reports' adherence to prevailing regulations. These audits frequently uncover depreciation misstatements and unrecorded fixed assets, which are corrected.
2. Asset Revaluation and Correction: Assets such as land and buildings that have not been adequately recorded are reassessed. Discrepancies in the financial statements, often due to depreciation errors, are corrected. Obsolete assets are removed or reclassified according to applicable regulations, ensuring accurate and lawful asset management.

Corrective Control

Corrective controls aim to address and rectify existing errors to prevent recurrence. The 2024 LKPD shows several corrective efforts, such as:

Correction of Bookkeeping Errors: Errors in recording fixed asset depreciation and short-term liabilities were corrected following audit findings. These adjustments improve the reliability and transparency of the financial statements.

The findings indicate that the Salatiga City Government has effectively implemented the internal control system. GICS has been regularly applied in practice since achieving a maturity level of 3 in 2019. The 2024 financial report demonstrates the presence of robust controls. Preventive measures involve IT systems, accrual accounting, and Inspectorate oversight. Corrective actions address identified discrepancies, such as asset recording issues.

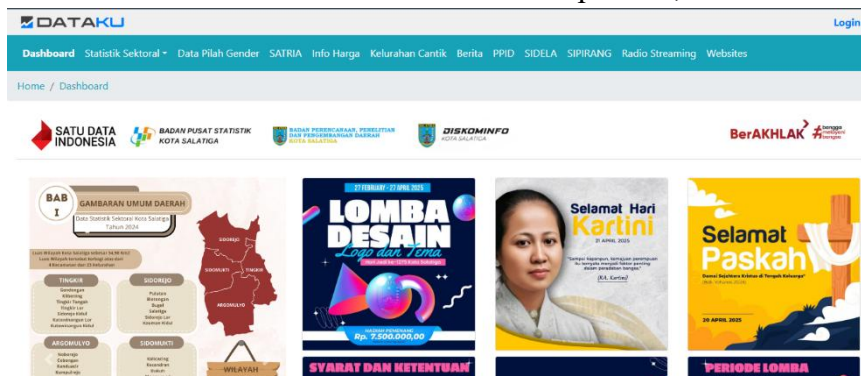
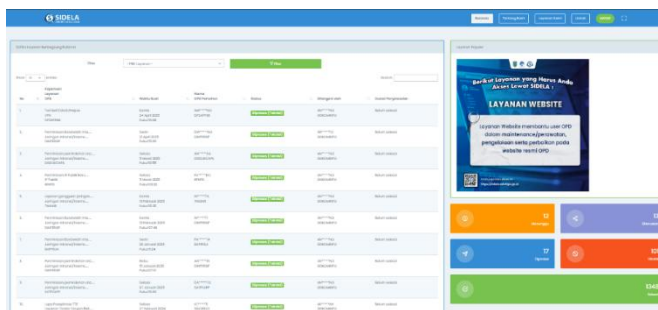


Figure 10: Announcement on Salatiga's website

Internal and external audits help detect inaccuracies. These measures reflect Salatiga City's continued efforts to enhance financial governance and accountability.



The analysis of the 2024 Local Government Financial Report (LKPD) and supporting documentation reveals that the Salatiga City Government has successfully internalized key principles of good governance particularly accountability and transparency—into its financial management processes. This is evident through the receipt of an unqualified audit opinion (WTP) from the Audit Board of Indonesia (BPK) and the consistent digital publication of budget realization and financial statements accessible to the public.

These findings align with the theoretical view that internal control systems function not only as tools for risk mitigation, but also as enablers of institutional integrity and trust. By reaching Maturity Level 3 (Defined) in its internal control implementation, Salatiga City has formalized standard operating procedures (SOPs), applied regular performance audits, and strengthened coordination between internal supervisory units (APIP) and external auditors. This level of institutionalization is essential in meeting the requirements of SDG 16.6, which calls for the establishment of effective, accountable, and transparent institutions. The experience of Salatiga demonstrates how internal control mechanisms can be mainstreamed into routine governance functions rather than treated as stand-alone compliance obligations.

Salatiga City also shows promising practices related to citizen engagement in financial oversight. The use of digital platforms such as SIPD (Sistem Informasi Pemerintahan Daerah) and routine publication of budget execution documents (APBD, RKPD, and LKPD) create avenues for community access to fiscal information. Additionally, participatory mechanisms such as Musyawarah Perencanaan Pembangunan (Musrenbang) allow stakeholders including civil society, neighborhood leaders, and marginalized groups to provide input into local spending priorities.

These participatory practices are directly linked to SDG 16.7, which emphasizes responsive, inclusive, participatory, and representative decision-making at all levels. While such mechanisms are often procedural in nature across many regions in Indonesia, Salatiga

has moved beyond procedural compliance by actively integrating citizen feedback into budget revisions and performance evaluation reports.

Another critical factor in Salatiga's success is the competency of its financial and auditing personnel. The city has invested in continuous training programs and certification of financial officers in accordance with Government Regulation No. 71/2010 on government accounting standards (SAP). A strong control environment marked by ethical leadership, merit-based recruitment, and clarity of roles has further supported effective implementation of GICS components.

These human resource practices strengthen the control environment, which the COSO framework identifies as the foundational component of any internal control system. Research indicates that local governments with well-trained financial staff are significantly more likely to achieve audit readiness and internal control maturity. Despite these achievements, challenges remain particularly in the areas of risk assessment documentation and data integration across agencies. The current systems still exhibit fragmentation between financial, planning, and procurement units. Furthermore, although Maturity Level 3 is a commendable achievement, advancing to Level 4 (Managed and Measurable) will require greater automation of internal controls and formal performance-based budgeting integration.

4. CONCLUSION

Analysis of the 2023 Local Government Financial Report (LKPD) of Salatiga City indicates that implementing government governance principles and the Government Internal Control System (GICS) has been relatively effective. Principles of accountability and transparency have been upheld through the integration of technology in regional financial management, the preparation of financial statements by applicable standards, and the enhancement of public access to financial information.

About internal control, the implementation of GICS has reached a maturity level of 3 (defined) out of a maximum level of 5 (optimized). This level indicates that internal control systems are well-structured and documented, with established and consistently applied procedures. However, further efforts are required to enhance internal control effectiveness, particularly in strengthening risk management policies and improving the oversight of financial record-keeping. It is therefore anticipated that transparency, accountability, and efficiency in regional financial governance will continue to improve through the optimization of the reinforcement of good governance practices and the continuous development of the GICS framework.

The Salatiga case offers a replicable model for other Indonesian municipalities aiming to align local governance with SDG 16 targets. However, successful replication depends on contextual factors such as leadership commitment, digital infrastructure, and inter-agency coordination.

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