

## Research Article

# Process of Organizational Governance Maturity Model of Government Internal Supervisory Apparatus in Realizing Good Government in Sorong City

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## Abstract.

The organizational governance maturity model is used to measure the extent to which organizational governance is effectively implemented. This approach is important to be adapted in public sector organizations without exception to the Government Internal Audit Apparatus (APIP) organization, which has the main function of supervision to realize good governance. This research aims to explain the process of organizational governance maturity of the Government Internal Audit Apparatus in realizing good governance in Sorong City. This research uses a qualitative approach. Data collection methods include observation, in-depth interviews, and documentation. Data sources consist of primary and secondary data, while data analysis is carried out by stages of data reduction, data presentation, and conclusion drawing. The informants in this study were the Government Internal Audit Apparatus. The results of this study indicate that Sorong City APIP carries out the risk management process by identifying, analyzing, and responding to potential risks based on Sorong Mayor Regulation Number 8 concerning Risk management guidelines. In internal control, policies, audits, and SOPs are applied to prevent and detect irregularities. Code of ethics, such as integrity, objectivity, and professionalism, are implemented to maintain ethical standards. Vertical and horizontal communication is utilized in apparatus performance evaluation. Cooperation is established both internally between APIP units and externally with auditors, legislators, and executives. Constraints such as limited human resources and coordination are challenges, but the support of commitment and regulations strengthens synergy. In reporting, APIP seeks to convey governance and risk information in an integrative manner to stakeholders through periodic reports and strategic communication forums.

**Keywords:** proses, organizational governance maturity model, good governance

## 1. Introduction

Good governance has become the main paradigm in the implementation of modern governance in various parts of the world, including Indonesia. This paradigm emerged as a response to demands for more transparent, accountable, participatory, and public interest-oriented governance practices[1]. Good governance is not only a discourse, but

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has become an urgent need for every country, especially developing countries like Indonesia which are facing various challenges in governance [2].

In Indonesia, the implementation of good governance has been the main agenda since the reform era. This is marked by the existence of various laws and regulations that emphasize aspects of transparency, accountability, participation, and effectiveness in the management of public resources [3]. However, the journey towards good governance in Indonesia is still marked by various obstacles and challenges. One of the main challenges is how to ensure that governance is carried out in accordance with the principles of good governance. In an effort to realize good governance, supervision is a very important function. Effective supervision will ensure that the implementation of government runs in accordance with applicable laws and regulations and achieves the stated goals [4]. In this context, the Government Internal Supervisory Apparatus (APIP) has a strategic role as an internal supervisor tasked with ensuring that the implementation of government runs in accordance with the principles of good governance.

APIP is a government agency that has the main task and function of carrying out supervision, and consists of the Financial and Development Supervisory Agency (BPKP), Inspectorate General/Main Inspectorate/Inspectorate within the Ministry/Institution, and Provincial/District/City Inspectorate (PP No. 60 of 2008). APIP plays an important role in realizing good governance through internal supervision carried out on the implementation of the duties and functions of government agencies, including state financial accountability.

The role of APIP in realizing good governance is becoming increasingly important, especially in the era of decentralization and regional autonomy. Decentralization and regional autonomy have given greater authority to local governments to regulate and manage their own government affairs [5]. However, this greater authority also carries greater risks, especially related to the potential for abuse of authority and public resources.

Various cases of corruption, collusion, and nepotism (KKN) that have occurred in the regions show that decentralization and regional autonomy have not been fully able to realize good governance at the local level [6]. Budget misappropriation, abuse of authority, and actions that harm the state still often occur. This condition shows that the role of APIP as an internal supervisor has not been fully optimal in preventing and detecting various forms of deviations in the implementation of regional government.

Despite the growing body of literature on organizational governance maturity models, a significant theoretical gap exists regarding their application in eastern Indonesian contexts with unique socio-political dynamics like Sorong City. While previous studies have examined organizational governance maturity in western Indonesian urban centers and private sector organizations, little research has investigated how these models function in peripheral regions with distinct resource constraints, cultural contexts, and development challenges. This gap is particularly evident in understanding how APIP's governance maturity processes adapt to and function within Sorong City's specific geographic, political, and institutional environment. Therefore, this study addresses the explicit research question: How does the organizational governance maturity process of Government Internal Supervisory Apparatus (APIP) manifest in realizing good governance within the unique context of Sorong City, and what specific adaptations are required to strengthen APIP's governance capacity in this eastern Indonesian urban center?

Optimizing the role of APIP in realizing good governance requires increasing the capacity and capabilities of APIP itself. APIP must be able to carry out its supervisory function professionally, independently, and objectively [4]. However, reality shows that the capacity and capabilities of APIP in many regions in Indonesia are still inadequate. Various factors such as limited human resources, budget, and supervisory infrastructure are obstacles for APIP in carrying out its functions optimally[7]. To improve the capacity and capability of APIP, a model is needed that can provide a comprehensive picture of the level of maturity of APIP organizational governance. The organizational governance maturity model is an approach that is adapted in this context. This model provides a framework for assessing and improving organizational governance practices systematically and in a structured manner [8]. [9]The organizational governance maturity model has been widely used in various contexts, especially in the private [10]. However, the application of this model in the context of public sector organizations, especially APIP, is still relatively limited. In fact, this model can provide significant benefits in efforts to increase the capacity and capability of APIP.

The application of the organizational governance maturity model in the context of APIP requires adaptation that is in accordance with the characteristics and challenges faced by APIP in Indonesia. Among the various organizational governance maturity models, the model developed by the King IV Report on Corporate Governance (Institute of Directors in Southern Africa, 2016) is considered to have high relevance to be adapted in the context of APIP in Indonesia. This model emphasizes four main elements, namely

capability, systems/structures, processes, and communication/reporting [11]. Sorong City, as one of the regions in the Province of Southwest Papua, has its own characteristics and challenges in implementing good governance. As the largest city in the province, Sorong has a strategic role in economic and social development in eastern Indonesia. However, like many other regions in Indonesia, Sorong City also faces various challenges in realizing good governance, including limited human resources, infrastructure, and institutional capacity. In this context, APIP Sorong City has a very important role in ensuring that the implementation of government in Sorong City runs in accordance with the principles of good governance. APIP Sorong City, which is implemented by the Sorong City Inspectorate, is tasked with supervising the implementation of regional government affairs, implementing guidance on the implementation of regional government, and implementing regional government affairs.

However, like APIP in other regions in Indonesia, APIP Sorong City also faces various challenges in carrying out its functions optimally. These challenges include the limited number of APIP personnel with adequate competence, limited budget and supervisory infrastructure, and political and bureaucratic pressures that can interfere with APIP's independence and objectivity [12], [13]. The application of the organizational governance maturity model can be a solution to increase the capacity and capability of APIP in Sorong City. This model can provide a clear picture of the current level of APIP organizational governance maturity, as well as the direction of development that needs to be taken to achieve a higher level of maturity. Thus, this model can be an effective tool in efforts to increase the role of APIP in realizing good governance in Sorong City.

Several previous studies have shown that the application of the organizational governance maturity model can have a positive impact on increasing organizational capacity and capability. a study showed that the application of the organizational governance maturity model in the public sector succeeded in increasing the effectiveness and efficiency of public organizations in providing services to the community[10], [11]. Similarly,[14], [15] showed that the application of the organizational governance maturity model in the public sector has succeeded in increasing the transparency and accountability of public organizations. In the Indonesian context, several studies have also shown that the application of the organizational governance maturity model can have a positive impact on increasing the capacity and capability of the organization[16], [17]. However, studies on the application of the organizational governance maturity model in the context of APIP in Indonesia, especially in areas with special characteristics such as Sorong City, are still relatively limited. Therefore, research on the process of

organizational governance maturity of APIP in Sorong City is important to provide an empirical picture of how the application of the organizational governance maturity model in the context of APIP in areas with special characteristics. This study aims to explain the process of organizational governance maturity of the Government Internal Supervisory Apparatus (APIP) in realizing good governance in Sorong City. More specifically, this study will analyze how the elements of the organizational governance maturity model, namely capability, systems/structures, processes, and communication/reporting, are applied in the context of APIP in Sorong City. Thus, this study is expected to provide both theoretical and practical contributions to the development of the organizational governance maturity model of APIP in Indonesia.

Theoretically, this study is expected to contribute to the development of concepts and theories about the organizational governance maturity model in the context of public sector organizations, especially APIP. The results of this study can enrich the literature on the application of organizational governance maturity models in the public sector, which has so far been dominated by studies in the private sector. Practically, this study is expected to provide input for stakeholders, especially APIP in Sorong City and other regions, in developing and improving organizational governance maturity to realize good governance.

## 2. Literature Review

The concept of good governance has become an important paradigm in the transformation of modern governmental administration in both developed and developing countries. Good governance fundamentally refers to the practices, policies, and processes that direct and control government organizational activities to achieve public objectives effectively, efficiently, and equitably[18]. According to the United Nations Development Programme, good governance has key characteristics that include participation, rule of law, transparency, responsiveness, consensus, equity, effectiveness and efficiency, accountability, and strategic vision. The World Bank further defines good governance as the exercise of state power in providing quality public goods and services with due regard to the principles of transparency, accountability, and adequate participation[19].

The implementation of good governance in Indonesia has been a priority agenda since the reformation era of 1998 as an effort to transform the governmental administration system from centralized, corrupt, and unaccountable to a more democratic, transparent, and accountable system. [20]suggests that bureaucratic reform in Indonesia

has undergone several developmental phases, from institutional restructuring, system and procedure development, to the internalization of good governance values. Nevertheless, [21] identifies various challenges in implementing good governance in Indonesia, such as limited capacity of personnel, resistance to change, systemic corruption, and lack of political commitment from stakeholders.

One essential component in realizing good governance is an effective supervision system. [5] emphasizes that supervision is an important instrument to ensure that governance operates in accordance with good governance principles and achieves established objectives. In the Indonesian context, the internal government supervision function is carried out by the Government Internal Supervisory Apparatus (APIP) based on Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). APIP holds a strategic position in the governmental structure as an “early warning system” to prevent deviations and ensure the effective and efficient achievement of organizational objectives[22]. According to Sugiana (2018), APIP consists of various institutions including the Financial and Development Supervisory Agency (BPKP), Inspectorate General/Main Inspectorate/Inspectorate within Ministries/Institutions, and Provincial/Regency/City Inspectorates. The Institute of Internal Auditors. emphasizes that the role of modern internal supervision has evolved from a traditional compliance-based approach to a more comprehensive approach encompassing assurance and consulting.

In the context of regional autonomy, APIP at the regional level has an increasingly important role in safeguarding the implementation of good governance in the regions. [13] argue that regional APIP plays a crucial role in providing adequate assurance on compliance, economy, efficiency, and effectiveness in achieving regional governance objectives. However, [23] identifies various constraints faced by regional APIP, such as limited competent human resources, budget and supervisory infrastructure limitations, and lack of independence and objectivity in carrying out supervisory duties.

To enhance the effectiveness of APIP’s role in safeguarding the implementation of good governance, a model is needed that can measure and improve the governance maturity of APIP organizations themselves. The organizational governance maturity model is a framework used to systematically and structurally assess and improve organizational governance practices[24], [25]. They classify maturity models into three types: descriptive (to assess the status quo), prescriptive (to identify the desired maturity level), and comparative (to compare practices across various organizations).

One widely adapted governance maturity model is the Capability Maturity Model Integration (CMMI) developed by the Software Engineering Institute (SEI) at Carnegie Mellon University. [26] explain that the CMMI model divides organizational maturity into five levels: initial (level 1), managed (level 2), defined (level 3), quantitatively managed (level 4), and optimizing (level 5). Although initially developed for software engineering, the CMMI model has been adapted for various contexts, including organizational governance in the public sector (Rosemann & De Bruin, 2017).

In the governance field, the King IV Report on Corporate Governance published by the Institute of Directors in Southern Africa proposes a more comprehensive governance maturity model consisting of four main elements. First, the capability element, which includes leadership capabilities and capacities in decision-making and strategic vision. [24] emphasizes that effective leadership capability is a crucial factor in ensuring good governance implementation. Second, the systems/structures element, which includes organizational systems and structures that support effective governance implementation. According [10], appropriate organizational systems and structures will facilitate information flow, coordination, and effective decision-making within the organization.

The third element is processes, which encompasses various processes necessary to implement good governance, such as risk management processes, internal control processes, and ethics management processes. [27], [28] affirm that effective risk management processes are an important foundation for good organizational governance. The fourth element is communication/reporting, which includes effective communication and reporting to transfer information regarding organizational strategy, performance, and prospects to stakeholders, transparent and accountable communication and reporting are prerequisites for building stakeholder trust and ensuring organizational legitimacy.

The application of organizational governance maturity models in the APIP context is still relatively limited, especially in regions with specific characteristics such as eastern Indonesia. Nugroho (2021) suggests that most studies on organizational governance maturity models in Indonesia still focus on organizations in the private sector or state-owned enterprises, while studies in the context of government organizations, particularly APIP, remain very limited. In fact, according to Wahyuni and Haryono (2020), organizational governance maturity models can provide significant benefits in efforts to enhance APIP capacity and capability in Indonesia.



### 3. Methods

This study uses a qualitative approach to explore and explain the process of organizational governance maturity of APIP in realizing good governance in Sorong City. The qualitative approach was chosen because it is able to reveal social phenomena holistically in their natural context and provide a deep understanding of the perspectives and experiences of the actors directly involved in the process (Creswell & Poth, 2018). Through this approach, researchers can obtain a comprehensive picture of how the elements of the organizational governance maturity model are applied in the context of APIP in Sorong City. The study was conducted in Sorong City, Southwest Papua Province, focusing on the Sorong City Inspectorate as an agency that carries out APIP functions at the regional level. The data sources in this study consist of primary and secondary data. Primary data were obtained through direct observation of the supervision process carried out by APIP Sorong City and in-depth interviews with key informants. The informants in this study were apparatus directly involved in the internal supervision function, including Inspectors, Secretaries, Auditors, and Technical Controllers (DALNIS). Secondary data were obtained through tracing official documents such as laws and regulations, audit reports, standard operating procedures, and other documents relevant to the focus of the research.

The data collection methods used include three main techniques. First, observation was conducted by directly observing the supervisory activities carried out by APIP Sorong City to obtain a real picture of the organizational governance maturity process. Second, in-depth interviews were conducted with key informants to dig up more detailed information regarding the elements of the APIP organizational governance maturity model, including capability, systems/structures, processes, and communication/reporting. Third, a documentation study was conducted to complete and confirm the data obtained through observation and interviews, as well as to obtain a more comprehensive understanding of the research context.

Data analysis was carried out through three stages as in the interactive model of Miles, Huberman, and Saldana (2014). The first stage is data reduction, where the collected data is summarized, selected, and focused on the main points relevant to the focus of the research. The second stage is data presentation in the form of narrative descriptions, charts, and matrices to facilitate understanding and interpretation. The third stage is drawing conclusions and verification, where researchers formulate research findings based on the results of data analysis. To ensure the validity of the data, researchers use

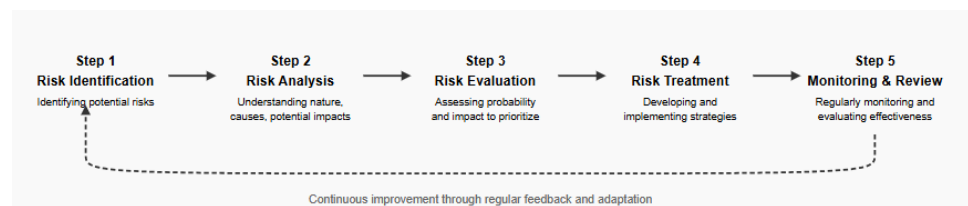


source and technique triangulation techniques, as well as member checking to confirm findings with key informants.

## 4. Results and Discussion

### 4.1. Risk Management Process in APIP Governance Maturity

The results of the study indicate that APIP Sorong City has implemented a systematic risk management process to identify, analyze, and respond to potential risks in governance. This risk management process is implemented based on Sorong Mayor Regulation Number 8 of 2023 concerning Risk Management Guidelines (Fig 1).



**Figure 1:** Risk Management Process in APIP Governance Maturity.

In implementing risk management, APIP of Sorong City begins with a risk identification process through internal meetings to identify potential problems in the implementation of government.

“The risk management process is a continuous and systematic process to identify, analyze, evaluate, and control risks in an organization or project. The main objective is to minimize the negative impact of risks and maximize opportunities, the Sorong City Government has a Regulation.

After the risk is identified, APIP of Sorong City conducts an analysis to understand the nature, causes, and potential impacts of the risk. This analysis includes an assessment of the likelihood of the risk occurring and the magnitude of the impact that may be caused. Furthermore, a risk evaluation is carried out to determine the priority of handling based on the results of the analysis. Risks with high probability and high impact are the main priority in handling. The risk handling stage involves developing and implementing strategies to manage risks, such as avoiding, reducing, transferring, or accepting risks. This handling strategy is adjusted to the context and characteristics of the risks faced. Finally, APIP of Sorong City periodically monitors and reviews the effectiveness of the risk handling strategies that have been implemented, so that adjustments can be made if necessary.

## 4.2. Internal Control in APIP Governance Maturity

The results of the study indicate that APIP Sorong City has implemented various policies, procedures, and internal control practices to prevent and detect deviations in the implementation of government. This internal control is implemented through various supervisory activities, both preventive and detective. The internal control process carried out by APIP Sorong City can be grouped into five main categories as shown in Table 1.

TABLE 1: Category of Internal Control Process of APIP of Sorong City.

No	Category	Activities
1	Audit	Audit of physical activities in OPD, compliance audit, performance audit, probity audit
2	Review	Review of DAK funds, Otsus funds, financial reports, planning documents
3	Evaluation	Evaluation of SPIP, evaluation of implementation of policies and procedures
4	Monitoring	Monitoring TLHP, monitoring implementation of policies and procedures
5	Other Supervisory Activities	Socialization, technical guidance, consultation

APIP of Sorong City conducts audits on various aspects of government administration, including the implementation of policies and procedures, to ensure compliance and effectiveness.

“APIP conducts audits on various aspects, including the implementation of policies and procedures, to ensure compliance and effectiveness... APIP conducts reviews of the internal control system, including policies and procedures, to evaluate their reliability and effectiveness... APIP evaluates the implementation of policies and procedures, including their effectiveness in achieving organizational goals...”

In addition to audits, APIP of Sorong City also conducts reviews of various financial and planning documents to evaluate their reliability and effectiveness. Evaluations are also carried out on the implementation of policies and procedures, including their effectiveness in achieving organizational goals. Monitoring is carried out to ensure compliance and effectiveness, as well as to identify areas that need improvement. In addition, APIP of Sorong City also carries out other supervisory activities, such as socialization and technical guidance, to ensure proper understanding and implementation of policies and procedures. The internal control process carried out by APIP Sorong City aims to provide adequate assurance that organizational goals are achieved effectively and efficiently, financial reports are reliable, state assets are safe, and there is compliance with laws and regulations.

### 4.3. Implementation of Code of Ethics in APIP Governance Maturity

The results of the study indicate that APIP of Sorong City has implemented a code of ethics that regulates the principles of behavior that must be adhered to by all APIP personnel in carrying out supervisory duties. This code of ethics is stipulated through the Decree of the Mayor of Sorong concerning the Code of Ethics of the Inspectorate of Sorong City Apparatus (Table 2).

TABLE 2: Principles of Ethics of APIP Sorong City.

No	Principles	Description
1	Integrity	Maintain strong and unshakable moral principles in carrying out duties
2	Objectivity	Provide impartial assessments based on existing facts
3	Confidentiality	Maintain confidentiality of information obtained during the execution of duties
4	Competence	Have the ability, knowledge, and skills necessary to carry out duties properly
5	Independence	Maintain independence in making decisions and not be influenced by the interests of other parties
6	Professional Behavior	Maintain behavior in accordance with professional ethical standards and laws and regulations

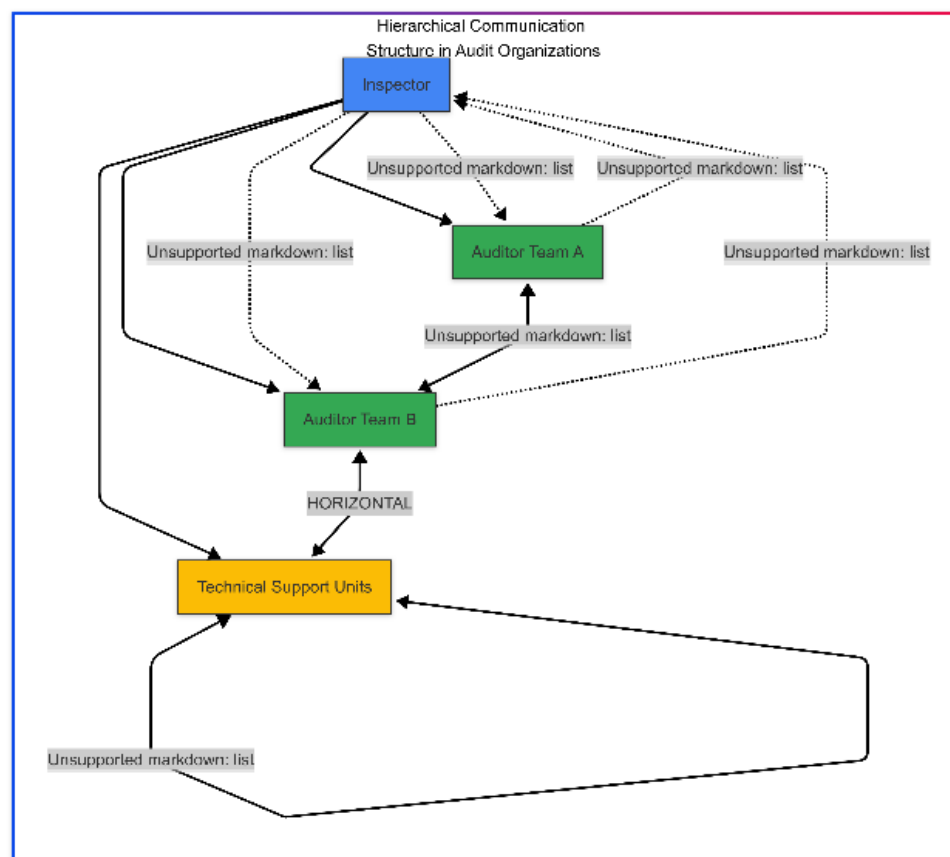
The implementation of this code of ethics aims to create an ethical culture in the APIP profession, ensure professional behavior, and prevent unethical actions that could harm the interests of the state.

“The APIP (Government Internal Supervisory Apparatus) Code of Ethics contains principles of behavior that must be adhered to by all APIP personnel in carrying out supervisory and inspection duties. This code of ethics aims to create an ethical culture in the APIP profession, ensure professional behavior, and prevent unethical actions that could harm the interests of the state.”

To ensure compliance with the code of ethics, the Sorong City APIP conducts continuous socialization and monitoring. In addition, an independent Code of Ethics Honorary Council has also been formed to handle violations of the code of ethics. Violations of the APIP code of ethics can be subject to sanctions in accordance with applicable regulations, ranging from written warnings to dismissal from duty.

#### 4.4. Vertical and Horizontal Communication in APIP Governance Maturity

The results of the study indicate that APIP Sorong City has utilized vertical and horizontal communication in the performance management process to identify, measure, and manage the performance of government apparatus. This communication pattern allows for effective information flow within the APIP organization, both from leaders to subordinates, from subordinates to leaders, and between fellow APIP personnel. The vertical and horizontal communication patterns implemented by APIP Sorong City are stated in Figure 2.



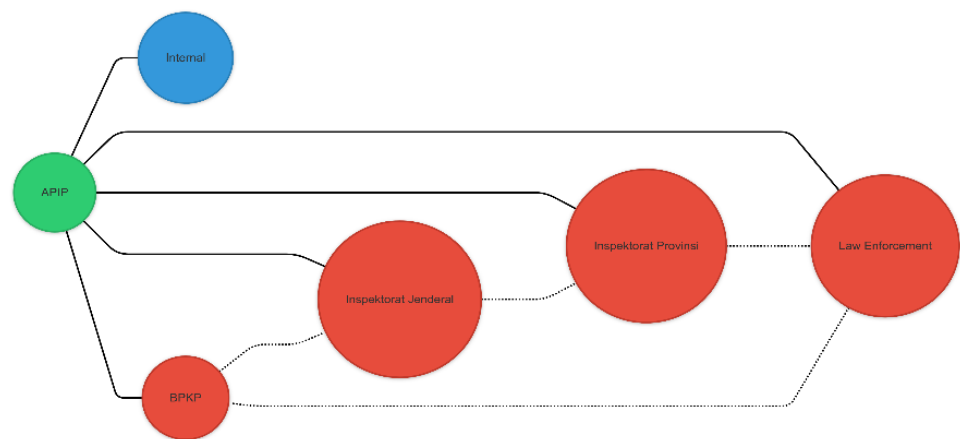
**Figure 2:** Communication in APIP Governance Maturity.

Vertical communication from the Inspector to the Auditor is carried out through the delivery of the vision, mission, supervision policies and targets, technical instructions and directions for the implementation of risk-based audits, and strengthening the integrity of the auditor. On the other hand, vertical communication from the Auditor to the Inspector is carried out through reporting the results of supervision, feedback on policies, and suggestions for supervision strategies based on actual conditions.

Horizontal communication between Auditors involves coordinating the implementation of audit tasks, reviews, evaluations and monitoring, sharing data, information and supervision methods, and collaboration in cross-sector thematic audits. Meanwhile, horizontal communication between supporting technical units includes audit support with data and analysis, strengthening the digitalization of supervision, and synergy in preparing reports. Through this effective communication pattern, APIP Sorong City can better manage the performance of government apparatus, so as to ensure the achievement of organizational goals effectively and efficiently.

#### 4.5. Internal and External Cooperation in APIP Governance Maturity

The results of the study show that APIP Sorong City has established cooperation, both internally between APIP units and externally with auditors, legislative, and executive. This cooperation aims to strengthen synergy and collaboration in supervising the implementation of regional government. The forms of internal and external cooperation established by APIP Sorong City are stated in Figure 3.



**Figure 3:** Sorong City APIP Cooperation Network.

Internal cooperation between APIP units is carried out through coordination of supervision implementation, sharing of data and information, and collaboration in thematic supervision. External cooperation with BPKP includes technical guidance, training and guidance, and socialization related to the Functional Position of Auditor (JFA) and the Government Internal Control System (SPIP).

“BPKP provides guidance to regional Inspectorates to improve the competence and performance of the Inspectorate as the Government Internal Supervisory Apparatus

(APIP) in the regions. This guidance covers various aspects, including training, technical guidance, and socialization related to the management of the Functional Position of Auditor (JFA) and the Government Internal Control System (SPIP).”

Cooperation with the Inspectorate General involves capacity building, coordination of supervision, and exchange of information. Meanwhile, cooperation with the Provincial Inspectorate includes audits, reviews, monitoring, technical guidance, and other supervisory activities. APIP of Sorong City also collaborates with Law Enforcement Officers through cooperation agreements, memorandums of understanding, periodic coordination, and exchange of data and information. Inhibiting factors in this cooperation include limited human resources, weak synergy between institutions, low transparency of information and data, suboptimal coordination forums for supervision, and overlapping supervisory authority between institutions. However, there are also supporting factors such as commitment from leaders, regulatory support, and awareness of the importance of cooperation in increasing the effectiveness of supervision.

4.6. Integrative Reporting in APIP Governance Maturity

The results of the study indicate that APIP Sorong City has attempted to convey governance and risk information in an integrated manner to stakeholders through periodic reports and strategic communication forums. This integrative reporting aims to provide a comprehensive picture of the condition of organizational governance and the risks faced. The reporting process of APIP Sorong City involves several stages as shown in Figure 4.

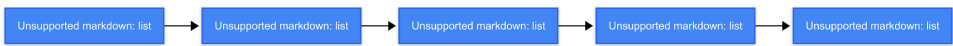


Figure 4: Stages of the Sorong City APIP Reporting Process.

The reporting of the Sorong City APIP begins with the planning and implementation of the audit, where an audit work plan is prepared that includes the objectives, scope, and methods of the audit, as well as the implementation of the audit in the field.

“To carry out ideal communication and reporting, the Sorong City Inspectorate generally involves several stages, starting from the implementation of the audit, preparation of the NHP (Audit Result Manuscript), discussion with the auditee, to the determination of the LHP and follow-up.”

The next stage is the preparation of the Audit Result Manuscript (NHP) which contains the findings, conclusions, and recommendations of the audit results, as well as the

submission of the NHP to the auditee to get a response. Furthermore, a discussion and signing of the Minutes of Agreement are carried out, where the auditee provides a written response to the NHP, a discussion is carried out to reach an agreement regarding the follow-up, and the Minutes of Agreement are signed by both parties. The fourth stage is the preparation and determination of the Audit Result Report (LHP) based on the NHP, auditee responses, and follow-up agreements, as well as the determination of the LHP by the Inspectorate leadership. The final stage is the follow-up of the LHP, where monitoring is carried out on the follow-up of recommendations by the auditee, and ensuring the resolution of problems found. Through this integrative reporting, APIP Sorong City can provide comprehensive information to stakeholders, so that it can support better decision-making in the implementation of regional government.

#### 4.7. Discuss

The research findings on the organizational governance maturity process of APIP Sorong City show alignment with several theoretical aspects put forward in the governance maturity model. The implementation of risk management by APIP Sorong City is in accordance with the concept put forward by [29] which emphasizes that an effective risk management process is an important foundation for good organizational governance. The stages of risk management implemented in Sorong City include identification, analysis, evaluation, handling, as well as monitoring and review, which are in line with widely recognized standard risk management frameworks such as ISO 31000 and COSO ERM. In terms of internal control, the practices of APIP Sorong City which carry out various audit activities, reviews, evaluations, monitoring, and other supervisory activities show consistency with the Three Lines of Defense model recommended by the Institute of Internal Auditors. This model places APIP as the third line of defense that plays a role in providing independent assurance on the effectiveness of governance, risk management, and internal control. However, as identified by [23], challenges in implementation such as limited human resources and APIP independence were also found in Sorong City.

The implementation of a code of ethics that includes integrity, objectivity, confidentiality, competence, independence, and professional behavior is in line with the professional ethics standards, [16] which emphasizes the importance of ethical values in building effective governance. These values are an important foundation for APIP to carry out its supervisory function with credibility and trust from stakeholders. However,



this study also identified challenges in maintaining APIP independence due to political pressure, which is in line with [30] findings regarding local political dynamics that can affect the effectiveness of supervision. The vertical and horizontal communication patterns implemented by APIP Sorong City show the adoption of the principles of effective organizational communication as put forward by [31], which emphasize that transparent and accountable communication is a prerequisite for building stakeholder trust. Meanwhile, the internal and external cooperation established by APIP Sorong City is in accordance with the concept of collaborative governance put forward by [32], which emphasizes the importance of collaboration between stakeholders in achieving common goals. The integrative reporting practices of APIP Sorong City, which include systematic stages from planning to follow-up, demonstrate the application of integrated reporting principles as stated in the International Integrated Reporting Council framework. However, the challenges in digitalizing supervision faced by APIP Sorong City indicate a gap with the digital transformation in supervision as stated by [33]. Overall, the research findings indicate that APIP Sorong City is in a transition stage towards a higher level of maturity in the CMMI model. Many process elements are well defined (level 3 - defined), but have not been fully managed quantitatively (level 4 - quantitatively managed) or systematically optimized (level 5 - optimizing). This is mainly influenced by various contextual challenges such as limited resources, political pressure, and the special characteristics of Sorong City as a region in eastern Indonesia.

## 5. Conclusion

The results of the study indicate that APIP Sorong City has implemented various elements of organizational governance maturity to support the realization of good governance, although it still faces several significant challenges. In terms of risk management, APIP Sorong City has implemented a systematic process based on Sorong Mayor Regulation Number 8 concerning risk management guidelines, which includes identification, analysis, evaluation, handling, and monitoring of risks. For internal control, APIP has implemented various policies, audits, and SOPs to prevent and detect deviations, including physical activity audits at OPDs, performance audits, probity audits, and various forms of reviews. The implementation of the code of ethics has been carried out through the application of the principles of integrity, objectivity, confidentiality, competence, independence, and professional behavior that help maintain ethical standards in the implementation of supervision. Vertical and horizontal communication has been utilized

effectively in the evaluation of apparatus performance, both from the Inspector to the Auditor and vice versa, as well as between the Auditor and supporting technical units. Cooperation has also been well established, both internally between APIP units and externally with auditors, legislators, and executives, although it is still constrained by limited human resources and coordination. Integrative reporting has been attempted through systematic stages from audit planning to follow-up, to convey governance and risk information to stakeholders through periodic reports and strategic communication forums. The main challenges faced by APIP of Sorong City include the limited number of competent APIP, low independence of APIP due to external pressure, limited supervision facilities and infrastructure, and weak coordination between supervisory institutions. However, the existence of regulatory support and commitment from the leadership are supporting factors that strengthen synergy in the implementation of supervision. With the increase in maturity of organizational governance, APIP of Sorong City is expected to be more effective in overseeing the implementation of good governance in Sorong City.

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