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ANALYSIS OF FINANCIAL ACCOUNTABILITY TOWARDS PERFORMANCE ACCOUNTABILITY THROUGH THE INTERNAL CONTROL SYSTEM AT MANGGARAI REGENCY GOVERNMENT

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Abstract

This study aims to examine the extent to which Financial Accountability influences Performance Accountability with the mediating role of the Internal Control System in the Government of Manggarai Regency. The population in this study consisted of 45 employees working within the Manggarai Regency Government. Sampling was conducted using a census method. Thus, the entire population was taken as the sample, consisting of 45 employees who had worked for more than one year. The data obtained was analyzed using the Partial Least Squares (PLS) approach with the assistance of SmartPLS 3.0 software. The analysis results indicate a significant influence of several variables on Performance Accountability. First, Financial Accountability was proven to have a substantial effect on the Internal Control System. Second, the Internal Control System has a significant relationship with Performance Accountability. Third, Financial Accountability also significantly affects Performance Accountability through the mediating role of the Internal Control System in the Manggarai Regency Government.

Keywords: *Financial Accountability, Performance Accountability, Internal Control System*

INTRODUCTION

To create effective and integrated governance (good governance), the principle of accountability is one of a fundamental principle that all government agencies, including local governments, must implement. It not only serves as an administrative and moral obligation to responsibly for the use of public funds, but also reflects the quality of bureaucratic performance in governing. In the context of local government, two types of accountability are essential: financial accountability and performance accountability. Financial accountability refers to the region's ability to compile and report financial information transparently, accurately, and in compliance with government accounting standards. Meanwhile, performance accountability emphasizes the effectiveness and efficiency of executing development programs and providing public services to the community.

Although local governments in Indonesia have generally shown improved quality in their financial reporting, this has not been matched by a corresponding enhancement in government performance. This is evident in the growing number of regions that have received an Unqualified Opinion (WTP) from the Audit Board of Indonesia (BPK), indicating that the financial statements have been prepared in accordance with applicable accounting principles without material errors. However, this achievement is more administrative in nature and does not necessarily reflect optimal public service quality or real development outcomes. In many instances, the government's focus tends to be more on fulfilling formal aspects like document completeness and regulatory compliance, rather than assessing the true impact of public policies on public welfare.

The presence of this imbalance between financial accountability and performance suggests potential dysfunction within the bureaucratic system, where the emphasis on administrative compliance surpasses the focus of achieving policy results. This prompts important questions about whether financial management that adheres to procedures can

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genuinely enhance public welfare.

This phenomenon is also reflected in Manggarai Regency, East Nusa Tenggara Province, which, based on the 2022 BPK Audit Result Report (LHP), has successfully obtained a WTP opinion on its regional financial report. This achievement indicates progress in terms of administrative governance. However, conversely, this accomplishment does not align with public perceptions concerning development outcomes, such as improving village infrastructure, reducing poverty, and enhancing health and education services, which are still regarded as less than optimal. The public continues to voice concerns about limited access to healthcare, insufficient educational facilities, and deteriorating road conditions in a number of remote areas. This highlights a significant gap between the quality of financial reports and the quality of development performance.

This gap forms the primary basis of this study. It is assumed that the Internal Control System (ISC) serves as a bridge connecting financial accountability to performance accountability. The ISC is designed to ensure that every government activity operates effectively and efficiently, and to guarantee the reliability of both financial and performance reporting.

Referring to Government Regulation Number 60 of 2008, SPI is defined as a comprehensive process that is continuously carried out by the leadership and all employees in a government organization to provide adequate assurance of achieving effective and efficient operational goals, ensuring the reliability of financial reporting, and maintaining compliance with laws and regulations. SPI is not merely a monitoring tool but a management system that guarantees program implementation and budget usage are within the boundaries of accountability and focused on real results.

If implemented properly, SPI can be a strategic tool to connect the aspects of administrative compliance (financial accountability) with the achievement of public policy substance (performance accountability). Through SPI, deviations in program implementation can be avoided, errors can be detected early, and performance evaluations can be conducted more objectively and measurably. In other words, SPI not only assists regions in obtaining WTP opinions, but also reinforces the foundation of responsible government performance that has a real impact on society.

Various studies have demonstrated that SPI not only has a direct impact on financial accountability but also serves as a mediating variable that enhances the relationship between financial accountability and performance. Research by Apriani et al. (2021) indicates that SPI can improve the quality of regional financial management, which positively affects bureaucratic performance. Similar findings were presented by Angeline (2022), who stated that proper implementation of SPI can enhance the accountability of regional government performance in Gunungkidul Regency. Furthermore, Faturahman (2023) concluded that SPI plays a significant role in establishing performance accountability, particularly when paired with apparatus capacity and transparency in financial management.

Conditions in Manggarai Regency present an intriguing subject for deeper analysis, as this area possesses its own complexities, both in terms of social, geographical, and administrative dimensions. Its widely dispersed and challenging geographical location poses significant obstacles for budget distribution and the execution of development programs. In this context, the effectiveness of SPI implementation is essential to ensure that development efforts genuinely answers the needs of the community's needs and align with the strategic vision of the local government.

In theory, this study is based on two approaches. First, the public accountability theory, which emphasizes the importance of transparency and public responsibility as a form of institutional accountability to the public (Romzek & Dubnick, 2021). Second, the management control system theory, which states that the success of a public sector organization is largely determined by how effectively the internal control system is implemented (Anthony & Govindarajan, 2019).

With this background, this study is considered relevant and significant. It aims not only to

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determine the extent to which financial accountability affects local government performance accountability but also to analyze the role of SPI as an intermediary variable in this relationship. The results of this study are hoped to contribute to the development of theories in the field of public administration and public sector management, as well as serve as a practical reference for the Manggarai Regency Government in strengthening more transparent, efficient, and results-oriented governance.

Financial Accountability

Financial accountability reflects the responsibility of public institutions to prepare and submit honest, transparent, and reliable financial reports in line with public sector accounting principles. This is a form of accountability pertains to the use of public funds managed by local governments. Septiani (2020) stated that the accountability of local government financial reports contributes significantly to improving the governance index, which in turn enhances public trust in government institutions. Zeyn (2021) added that the consistent application of good governance principles and government accounting standards can reinforce financial accountability, especially when paired with high organizational commitment. This indicates that financial accountability is determined not only by the technical aspects of report preparation but is also heavily influenced by organizational culture and the integrity of public officials.

Internal Control System (ISC)

The Internal Control System consists of a series of processes designed to provide adequate assurance in achieving organizational goals, including operational efficiency, reliable financial reporting, and compliance with laws and regulations. Rufaedah (2020) emphasized that the implementation of effective SPI in local government, such as in the Garut Regency Inspectorate, has been shown to positively impact the performance of government institutions. Research by Tunti (2021) also indicates that the quality of human resources significantly influences the success of SPI; the competence and integrity of the staff are essential requirements for ensuring that SPI can genuinely enhance the effectiveness of regional financial management.

Performance Accountability

Performance accountability refers to the government's responsibility for work results and achievements according to previously established plans and targets. Akbar (2020) stated that the success of implementing the Government Agency Performance Accountability System (SAKIP) at the regional level is significantly influenced by internal organizational factors, such as leadership commitment and work culture. Meanwhile, Safitri (2023) found that the characteristics of government organizations and the level of accountability implemented significantly impact the achievement of local government performance, as evidenced in the context of regions in South Sumatra. This indicates that the quality of performance accountability relies not only on formal instruments and procedures but also on the character of organization's character and the sincerity of stakeholders.

Research Hypothesis

A hypothesis is a temporary assumption that must still be tested for its truth. This hypothesis aims to guide research analysis. The hypothesis for this study is:

1. Alleged Accountability Finance Influential to System Internal Control in the Manggarai Regency Government
2. Alleged System Internal control has an effect on Performance accountability at the Manggarai Regency Government
3. Alleged Accountability Finance influential to Performance accountability through System Internal Control in the Manggarai Regency Government

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RESEARCH METHODS

In this study, the population used as the object of study includes all employees working in the Manggarai Regency Government, with a total of 45 individuals. This group is considered to have uniform characteristics and is the center of attention of the analysis (Ferdinand, 2016). Referring to Sugiyono's opinion (2016), a sample is part of a population that can represent the entire population. This study applies a saturated sampling technique, which means that all members of the population are included as research samples. Given the relatively small population, all employees who have worked for more than one year in the agency were also used as respondents in this study.

Data analysis was conducted using the Partial Least Squares (PLS) approach, operated through SmartPLS software version 3.0. This method was selected because it effectively identifies causal relationships in quantitative research models and can accommodate non-normally distributed data or small sample sizes (Ghazali, 2015). Sholihin and Ratmono (2020) stated that the PLS method excels at testing path models (path analysis) involving multiple variables simultaneously. The analysis process using PLS consists of two main stages: 1) constructing a structural model (inner model) that elucidates the relationships between latent variables, and 2) developing a measurement model (outer model) that connects indicators with their corresponding latent variables.

In the final stage of data analysis, hypothesis testing is conducted to evaluate the extent to which independent variables influence dependent variables, while also taking into account the moderation effect. This test involves comparing the path coefficient value to the critical T value (T table). The hypothesis is deemed significant if the calculated t value surpasses the t table value at a significance level of 1% or 5%, and is regarded as insignificant if the calculated t is below the t table at a significance level of 10%. The alternative hypothesis will be accepted if the T statistic value reaches a minimum of 1.96 in a one-tailed test at an alpha level of 5%, and Ha will be accepted if the p-value is less than 0.05.

RESEARCH RESULTS AND DISCUSSION

Data analysis

The estimation results are as follows.

PLS Model

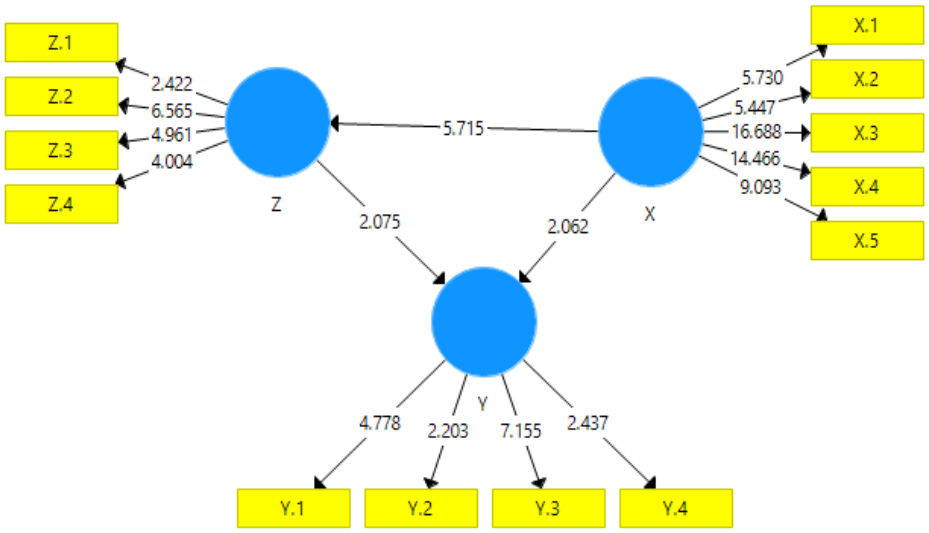

Figure 2. PLS Model

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Based on the PLS output display, the factor loading value for each indicator can be observed above the arrow line connecting the indicator to its variable. Additionally, the path coefficient value is displayed on the line connecting the variables. In the context of this study, the Performance Accountability variable serves as an independent variable (exogenous), the Internal Control System acts as a mediating variable, and Financial Accountability is the dependent variable (endogenous).

Validity Test (Outer model)

Table 2. Factor Loading Values (Outer Loadings)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X.1 ← X	0.661	0.649	0.118	5,601	0,000
X.2 ← X	0.741	0.729	0.143	5,180	0,000
X.3 ← X	0.879	0.870	0.056	15,696	0,000
X.4 ← X	0.811	0.807	0.059	13,746	0,000
X.5 ← X	0.717	0.705	0.083	8,639	0,000
Y.1 ← Y	0.713	0.701	0.146	4,882	0,000
Y.2 ← Y	0.543	0.527	0.238	2,280	0.024
Y.3 ← Y	0.819	0.802	0.109	7,514	0,000
Y.4 ← Y	0.524	0.502	0.216	2,426	0.016
Z.1 ← Z	0.493	0.507	0.204	2,417	0.017
Z.2 ← Z	0.782	0.764	0.121	6,463	0,000
Z.3 ← Z	0.761	0.738	0.149	5,106	0,000
Z.4 ← Z	0.698	0.676	0.182	3,835	0,000

Source: Data Processing Results (2025)

Based on the estimation results in the table above, it appears that all indicators show loading factor values exceeding the minimum threshold of 0.50. Therefore, all indicators can be deemed valid and appropriate for measuring the intended latent construct. The validity of these indicators reinforces the validity of the measurement model, allowing it to progress to the next stage of analysis.

The next step of the analysis involves examining the Average Variance Extracted (AVE), which indicates the amount of indicator variance successfully explained by each latent construct. AVE is considered a more stringent measure of convergent validity than composite reliability. Generally, the recommended minimum AVE value is 0.50 or higher.

Table 3. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Financial Accountability (X)	0.528
Performance accountability (Y)	0.632
Internal Control System (Z)	0.556

Source: Data Processing Results (2025)

The AVE values of each construct in the table above have surpassed the minimum standard of 0.50, indicating that the variables in this model demonstrate adequate convergent validity. Therefore, this model is suitable of progressing to the structural analysis stage to examine the relationships between latent variables.

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Reliability

Composite reliability serves as a measure for evaluating how much trust can be placed in the measuring tool. If the tool is used repeatedly to measure the same phenomenon and yields consistent results, then it can be said that the tool has good reliability. Thus, reliability describes the extent to which the tool provides consistent results when evaluating the same phenomenon. Full details can be found in the following table.

Table 4. Data Reliability

	Cronbach's Alpha	rho_A	Composite Reliability
Financial Accountability (X)	0.884	0.893	0.904
Performance accountability (Y)	0.972	0.980	0.990
Internal Control System (Z)	0.912	0.918	0.929

Source: Processed Data, 2023

The reliability of the construct is assessed by the composite reliability value. A construct is considered reliable if its composite reliability value exceeds 0.70, indicating that the indicator consistently measures its latent variables. The test results demonstrate that the research constructs (variables), namely Financial Accountability, Internal Control System, and Performance Accountability, have composite reliability values greater than 0.7. Therefore, they are reliable.

Structural Model Testing (*Inner Model*)

Inner model or structural model testing is conducted to determine the relationship between variables, significance values, and the R-square of the research model. After identifying the significant relationships between the variables, we can conclude about the hypothesis related to customer satisfaction issues. Hypothesis testing is performed using the bootstrap resampling method. The test statistic utilized is the t-test statistic. (Ghozali, 2008). Testing of the structural model involves examining the R-Square value, which serves as the goodness-of-fit model test. Inner model testing can be assessed by observing the R-square value in the equation between latent variables.

Table 5. *R-Square*

	R Square
Performance accountability (Y)	0.826
Internal Control System (Z)	0.658

Source: Processed Data, 2025

R2 value = 0.819. This indicates that the model can explain the phenomenon of Performance Accountability by 81.9%. The remaining 18.1% is attributed to other variables, aside from Financial Accountability and the Internal Control System, that have not been included in the model or accounted for as error. This means that Performance Accountability is influenced by Financial Accountability and the Internal Control System by 81.9%, while 18.1% is impacted by variables distinct from Financial Accountability and the Internal Control System.

R2 value = 0.666. This indicates that the model can explain the phenomenon of the Internal Control System by 66.6%. The remaining 33.4% is attributed to other variables, aside from Financial Accountability, that have not been included in the model, as well as error. This means that the Internal Control System is influenced by Financial Accountability at 66.6%, while 33.4% is influenced by factors other than Financial Accountability.

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Reliability Test

Composite reliability measures the extent to which an instrument or measuring tool yields stable and reliable results when employed repeatedly under similar conditions. When a measuring tool consistently produces the same results for the same phenomenon, it is classified as having a good level of reliability. In other words, reliability reflects the consistency of the results of a measuring tool's results in evaluating a specific construct. Details of the test results can be found in the following table.

Table 4. Results of Construct Reliability Testing

	Cronbach's Alpha	rho_A	Composite Reliability
Financial Accountability (X)	0.884	0.893	0.904
Performance accountability (Y)	0.972	0.980	0.990
Internal Control System (Z)	0.912	0.918	0.929

Source: Data Processing Results, 202 5

Based on the table above, all constructs demonstrate composite reliability values exceeding the recommended minimum threshold of 0.70. This suggests that the indicators forming the constructs of Financial Accountability, Internal Control System, and Performance Accountability are consistent in measuring their respective latent variables, allowing us to conclude that these constructs are reliable.

Structural Model Evaluation (Inner Model)

The structural model, or inner model, is analyzed to understand the extent to which the relationship between latent variables can be explained by the research model. This includes examining the level of significance and the R-square value as measures of statistical model fit. Hypothesis testing is conducted using bootstrapping techniques to produce statistical estimates and t-values, as suggested by Ghozali (2008). One of the main indicators for evaluating the inner model is the R-square value, which reflects the proportion of variance in the endogenous construct that the exogenous construct in the model can explain.

Table 5. R-Square Value

	R Square
Performance accountability (Y)	0.826
Internal Control System (Z)	0.658

Source: Data Processing Results, 202 5

A value of 0.826 for the Performance Accountability variable indicates that 82.6% of the variation in this variable can be explained by two other constructs in the model: Financial Accountability and Internal Control System. Therefore, only 17.4% of the variation in Performance Accountability is influenced by factors outside the model or measurement errors.

Meanwhile, the R^2 value of 0.658 for the Internal Control System variable indicates that Financial Accountability accounts for 65.8% of the variation in this construct, while the remaining 34.2% stems from other factors outside the model or errors. This suggests that the influence of Financial Accountability on the Internal Control System is quite strong, but there is still potential to consider additional variables to enhance the accuracy of the model in the future.

***Inner Weights* Analysis Results**

1. Influence Direct

Table 6. Inner Weights – Direct Effects

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	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X -> Z	0.571	0.607	0.107	5,336	0,000
Z -> Y	0.369	0.377	0.179	2,061	0.039

Source: Processed Data, 202 5

Based on the test results shown in the table above, it can be concluded that:
Financial accountability has been shown to have a positive and significant influence on the internal control system, with a **T-statistic** value of 5.336 and a p-value of 0.000, which is well below the 5% significance level (α = 0.05). This indicates that the relationship between these variables is statistically acceptable. The internal control system also demonstrates a positive and significant influence on performanc accountability, with a **T-statistic** value of 2.061 and a p-value of 0.039, which is still lower than α = 0.05. Therefore, the second hypothesis regarding direct influence can be accepted.

2. Influence No Direct (*Indirect Effect*)

In addition to the direct effect, this study also tested the indirect or *mediation effect* , namely when variable X affects variable Y through variable Z. The results are shown in the following table:

Table 7. Total Effects – Indirect Effects through Mediator Variables

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X -> Z -> Y	0.294	0.318	0.158	2,861	0.042

Source: Processed Data, 202 5

The results in the table above show that:

Financial accountability significantly affects performance accountability through the mediating role of the internal control system, as evidenced by the T-statistics value of 2.861 and a p-value of 0.042, which is less than the critical value of α = 0.05. This confirms that the indirect effect is statistically significant and that the internal control system plays an effective mediating role in the relationship between financial accountability and performance accountability.

Discussion

The Influence of Financial Accountability on Internal Control Systems

This study reveals that financial accountability positively contributes to strengthening the internal control system within the Manggarai Regency government apparatus. This finding indicates that the higher the quality of accountability in public financial management, the stronger the control system that can be established in government institutions. This can be interpreted to mean that accountable financial practices, which prioritize transparency, integrity, and responsibility, play a crucial role in enhancing the effectiveness of internal control exercised in public sector organizations. From the perspective of local government management, financial accountability is not only an administrative obligation but also a foundation for implementing the principle of good governance. When financial reports are meticulously prepared in accordance with government accounting standards and reported in a timely manner, they produce reliable information to support the decision-making process. The reliability of this kind of financial data is vital for preparing budget plans, implementing work programs, and controlling the implementation of activities. Ultimately, the internal control system becomes more integrated and multi-layered, thereby reducing the potential for deviations.

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These results align with research conducted by Zeyn (2021) in the Journal of Accounting and Regional Finance, which shows that strong financial accountability practices can enhance the structure and function of internal control. Transparency in submitting reports encourages government work units to be more disciplined in budget management and comply with applicable regulations. A similar point was also made by Rufaedah (2020), who noted that the new internal control system can operate optimally if supported by accurate and responsible financial reporting. When there is a discrepancy or deviation in recording, the effectiveness of control is also compromised. Akbar (2020) added in the Journal of Accountability that high institutional accountability correlates directly with success in forming a robust internal control system, as the value of transparency has become part of the work culture. Binawati (2021) also emphasized that employee perceptions of the importance of accountability in financial reporting affect internal control performance. When employees believe that their work will be publicly scrutinized and audited objectively, they will be more careful in executing their duties according to standard procedures.

Overall, the findings and supporting literature demonstrate that financial accountability plays a strategic role not only in reporting but also in enhancing the entire internal control system, including the planning, implementation, monitoring, and evaluation processes of the government's budget and work programs. Therefore, the Manggarai Regency Government needs to continue encouraging accurate, transparent, and accountable financial reporting to strengthen internal control across all work units.

The Influence of Internal Control Systems on Performance Accountability

This study also found that the Internal Control System positively impacts Performance Accountability in the Manggarai Regency Government. This indicates that the more effectively the implementation of the internal control system is implemented, the greater the accountability in achieving the agency's performance targets. With an adequate control system, the organization can establish a more systematic evaluation mechanism, structured performance reporting, and transparent supervision of the implementation of program and activity implementation.

In the public sector, the internal control system comprises various policies, procedures, and monitoring activities designed to provide assurance of operational efficiency, reliable reporting, and regulatory compliance. When this system operates optimally, government employees carry out their duties based on clear standards, performance targets become more measurable, and program implementation results can be publicly accounted for.

This finding is supported by Rufaedah's study (2020), which explains that a solid internal control system plays an important role in improving the quality of institutional performance because it provides a systematic framework and reduces the likelihood of deviations. Akbar (2020) also stated that the effectiveness of internal control is directly proportional to the level of accountability in the implementation of programs and activities since good control can maintain consistency in the execution of tasks and the achievement of expected outputs.

Furthermore, Tunti (2021) shows that strengthening the internal control system in local governments can significantly enhance performance accountability because important processes such as planning, implementation, and reporting become more synchronized and well-documented. This system not only serves as a mechanism for preventing errors but also functions as a managerial tool to ensure that each stage of the program aligns with the organization's strategic objectives.

Considering the results of this study and findings of previous studies, it can be concluded that the internal control system serves as the main foundation for establishing accountability in the performance of government agencies. Therefore, the Manggarai Regency Government needs to continuously strengthen internal monitoring instruments, enhance HR competencies in control, and develop an integrated performance reporting and evaluation system so that government performance achievements can be assessed transparently, measurably, and responsibly.

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The Influence of Financial Accountability on Performance through Internal Control Systems

This study shows that financial accountability positively affects performance accountability through the internal control system in the Manggarai Regency Government. These results indicate that good financial accountability not only directly impacts financial reporting but also indirectly enhances agency performance accountability by strengthening the internal control system.

Theoretically, financial accountability is a form of public entity accountability that involves submitting financial reports that are transparent, accurate, and compliant with applicable regulations. This accountability reflects the seriousness of the organization in upholding the integrity and efficiency of financial management. When financial accountability is properly enforced, the entire financial process—from planning to reporting—will be documented in an orderly manner and can be audited. This establishes a strong foundation for performance management control, as each program or activity relies on clear and accountable budget planning and execution. The Internal Control System (ISC) serves as an intervening variable that links financial accountability to performance accountability. ISC ensures that the procedures followed in financial management are conducted systematically, are monitorable, and comply with operational standards. When ISC functions optimally, the organization can effectively oversee the implementation of activities, manage the risk of deviation, and ensure that the financial resources utilized genuinely support the achievement of performance targets.

This finding is reinforced by Rufaedah's (2020) research, which explains that accountable financial reporting will strengthen the internal control system through data transparency, discipline in budget use, and consistency with regulations. In the long term, strong internal control will enhance performance accountability, as all operational processes adhere to the principles of efficiency and effectiveness. Meanwhile, Tunti (2021) shows that SPI acts as a medium that ensures all activities outlined in the financial report are actually executed and that the results can be measured objectively. In other words, financial accountability establishes the administrative and budgetary foundation, while SPI guarantees that its implementation proceeds as it should—which ultimately leads to increased performance accountability. Akbar's (2020) research states that financial accountability lacking an adequate internal control system tends to fail in creating accountable performance. Therefore, the role of SPI is crucial as a conduit for realizing synergy between financial management and achieving work results.

In the context of the Manggarai Regency Government, this finding suggests that increasing financial accountability should be accompanied by enhancing the internal control system to maximize its positive impact on organizational performance. With effective SPI, all accountable financial data and information will provide a solid foundation for planning, implementation, and performance evaluation that is both objective and measurable.

CONCLUSION AND IMPLEMENTATION

Conclusion

Based on the analysis using PLS, the test results show the influence of several variables on Performance Accountability with the following conclusions:

1. Financial Accountability has a significant influence on the Internal Control System in the Manggarai Regency Government.
2. The Internal Control System has a significant influence on Performance Accountability in the Manggarai Regency Government.
3. Financial Accountability has a significant influence on Performance Accountability through the Internal Control System in the Manggarai Regency Government.

Implementation

As a result of the findings of this study, several suggestions can be considered for decision-making, including:

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1. Improving financial accountability through ongoing financial training, strengthening HR capacity in preparing accrual-based financial reports, and optimizing regional financial information systems so that transparency and accuracy can be better maintained.
2. Optimizing the internal control system by preparing clear SOPs, assigning independent internal supervisory units, and strengthening the monitoring and evaluation function at each stage of local government activities.
3. Integrating the internal control system with the organization's performance system, so that financial management and performance can run in the same direction. This can be done by building an integrated reporting system that connects financial achievements with performance achievements.

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