The Role of The Merit System and Government Internal Control System Maturity on The Success of Corruption Prevention to Realize Sustainability, Moderated by Employee Integrity (Perception of Internal Supervisory Apparatus of Bukittinggi City Government)

Mira Syahraini[1*], Zulkifli Sultan[2]

[1] Pascasarjana Faculty, Universitas Terbuka, Indonesia
[2] Universitas Terbuka, Indonesia

*E-mail: 530087938@ecampus.ut.ac.id

Abstract. The goal of sustainable development on economic, social, and earth sustainability aspects can only be realized by the Government and its people through a high commitment to eradicate corruption. Therefore, every government tries to promote anti-corruption programs. However, little is known about how effective such programs are, especially in local governments in developing countries such as Indonesia, and whether the aspects of anti-corruption programs affect the effectiveness of corruption prevention. This study proposes two important aspects of corruption prevention efforts, namely the merit system in civil servant management and SPIP (Government Internal Control System) Maturity. Tests were conducted to examine the effect of the merit system and SPIP maturity on the effectiveness of corruption prevention, with integrity as a moderating variable, in terms of the perception of Regional APIP (Government Internal Supervisory Servant). The test results show that the merit system, SPIP maturity, and employee integrity have a significant positive effect on the effectiveness of corruption prevention, both simultaneously and partially. Employee integrity has the greatest influence. However, employee integrity cannot moderate the influence of the two independent variables. Employee integrity here is a moderating predictor, which can only act as a predictor (independent variable), not as a moderating variable.

Keywords: Corruption Prevention, Integrity, Internal Control, Merit System, Sustainability

1   Introduction

Corruption is becoming an increasingly widespread challenge that undermines governmental governance, hampers economic development, erodes confidence in public institutions, and, above all, impedes the sustainability of nations. The higher the rate of corruption, the lower the level of economic development and sustainable development (1). Seventeen goals in the Sustainable Development Goals (2) are key goals in government performance that are highly vulnerable to corruption and could undermine the achievement of sustainable development goals. As studies before (3–5) showed that corruption is one of the major practices that cause widespread damage to the natural environment, increases environmental degradation, and affects the pace of sustainable green economic development. Corruption prevention is therefore an important concern for the government to promote sustainable development and protect environmental sustainability.

In the Indonesian government, The National Strategy for Preventing Corruption such as the Monitoring Center for Prevention (MCP) Program, does not seem to have a significant impact. This can be seen from the increasing and sporadic number of cases of corruption, which has led to the lowering of the Indonesian Corruption Perception Index (CPI). By 2022, Indonesia's CPI was 34 on a scale of 0-100 and ranked 110 out of 180 countries, where this figure dropped compared to the 2021 CPI by 38 out of 96 countries (6). Corruption Eradication Commission (KPK) (2022) stated that despite massive efforts to prevent corruption, corruption practices are still visible in the region. Even, the efforts to prevent corruption in the region through the Monitoring Center for Prevention (MCP) index have no significant influence on the corruption cases in the area (7). Anti-corruption programs in several other countries also showed their failure, where there are 27 post-communist countries, the influence of anti-Corruption programs is statistically insignificant in reducing corruption, so there is no empirical evidence to show that anticorruption measures reduce corruption (8). While the results of the others (9) reveal a different thing that the MCP Program has a significant influence on the prevention of corruption.

In the District Government of Bukittinggi City, the corruption prevention program through The Monitoring Center for Prevention (MCP) achieved a very high score for four consecutive years, which in 2022 reached a score of 93.93 from 1-100 points (10). However, high MCP values do not guarantee low risk and incidence of corruption. KPK (2022) said that there is still a weakness in the Government of the City of Bukittinggi which is the level of risk of corruption associated with the existence of trade in influence which is at a very high value, with 2021 gaining point 0.37 (high), and 2022 at point 0.44 (very high). Meanwhile, there are still corruption cases currently undergoing court proceedings (11) and (12).

The failure of the anti-corruption program became interesting to investigate. There is very little research relate to the effectiveness of anti-corruption in determining whether intervention is successful in practice because it can be managerial implementation or certain control approaches are successful in one place, while otherwise no (13). So with the many preventive strategies that have been implemented, it is necessary to know the effectiveness of each in preventing corruption.

Human resource management has proven to be effective in efforts to prevent corruption (14). The practice of HRM with a system of merit is based on competence, objectivity, and justice, avoiding the basis of political connections, nepotism, favoritism, and mutiny. The system of merit is one of the key factors in the prevention of corruption (15–19). But, in Indonesia there are still many government agencies with less and very poor rating of the implementation of the system of merit with a total of 273 agencies out of 587 Government agencies assessed or 46% (20). It means that the application of the Merit system in the management of civil servants in Indonesia is not yet optimal.

Another important aspect of organizational governance is the effectiveness of the Government Internal Control System (SPIP). Internal control has a significant impact on the prevention of corruption (21) (22) (23). The level of SPIP effectiveness in the government is called SPIP Maturity, which is always evaluated annually by the Financial and Development Supervisory Board (BPKP). In the Government of Bukittinggi city, the SPIP maturity level is at level 3 (defined) which means that the organization has established and implemented risk management policies that include the risk of corruption throughout the work unit. With the relatively high SPIP maturity rate, corruption prevention should be effective in the Bukittinggi City Government, but the reality is that there are still corruption loopholes, and corruption cases that hinder the achievement of the organization's goals.

The failure of the anti-corruption reform instrument is a challenge to all anti-corruption practitioners today. As long as corruption remains a culture and a perspective of collective action, then all anti-corruption devices will only be legal (24). Therefore, we also need soft tools, that is individual integrity namely individuals who work with high honesty in carrying out their responsibilities. The dishonesty, moral fragility, and character can lead to corruption because fragile character and low morality allow one to easily commit actions that harm others (25) . By using the theory of planned behavior, which says that people with a high attitude of integrity will reduce fraud, then integrity has a strong influence on the prevention of fraud (26). So in this study, integrity as a behavior that is expected to be a moderation variable is supposed to strengthen the influence of the merit system on civil servant management and SPIP maturity on organizational governance to produce effective corruption prevention.

In this study, the authors used Government Internal Supervisory Apparatus (APIP) perceptions to assess the influence of the merit system, and SPIP maturity on the effectiveness of corruption prevention, with employee integrity as a moderation variable. This is because the effectiveness of the prevention of corruption can be better known by APIP where the main task and function of APIP is as a supervisory and quality assurance agency in the regional government agencies.

This research aims to determine whether the merit system and the maturity of the Government Internal Control System (SPIP) significantly affect the efectiveness of corruption prevention efforts. Additionally, the study will assess the direct impact of employee integrity on corruption prevention effectiveness. Furthermore, it will investigate whether employee integrity moderates the relationship between the merit system and SPIP maturity with the effectiveness of corruption prevention. These insights will help understand how organizational systems and employee behaviours influence anti-corruption measures.

Research on the effectiveness of corruption prevention is rare (13), including in Indonesia. The existing phenomenon is that various efforts have overlapped, including the completion of various requirements for anti-corruption. Management (government agencies), especially local governments, need to know which factors most influence the effectiveness of corruption prevention, to help make decisions so that resource allocation can be done efficiently and effectively. This research model also has not been found in previous studies. Employee integrity as a moderating variable is proposed to fill the research gap because there is a phenomenon gap and a research gap between the merit system and SPIP maturity on corruption prevention effectiveness. Furthermore, this study uses APIP perceptions, which are based on the fact that APIP is a supervisor in the government who has sufficient knowledge and experience to assess the merit system, SPIP maturity, employee integrity, and corruption prevention effectiveness. So the perception of APIP is considered the most relevant which is considered to have a convincing contribution professionally.

2   Literature review

2.1   Government Internal Supervisory Apparatus (APIP)

Government Internal Supervisory Apparatus (APIP) is an institution responsible for supervising the administration of government within central and local government institutions. APIP is known as the Inspectorate unit of a government agency. APIP consists of auditors, local government affairs supervisory officials (P2UPD), supervisory executors, and structural officials within it. Supervision of the Implementation of Regional Government is carried out through efforts, actions, and activities to ensure that the implementation of Regional Government runs efficiently and effectively by the provisions of laws and regulations (Government Regulation Number 12 of 2017). APIP must comply with the professional code of ethics (Regulation of the Minister of Home Affairs Number 28 of 2007), and government internal auditor standards (SAIPI) which include attribute standards and performance standards (27).

2.2   Effectiveness of corruption prevention

Effectiveness comes from the word 'effective or effectiveness' which means success (for certain actions and efforts) (28). Effectiveness is the level of achievement of predetermined goals by comparing the results achieved with the goals set (29). According to Transparency International (13), corruption is the abuse of authority for personal gain, including bribery, embezzlement, impropriety, transfer of government assets, abuse of functions, buying and selling power, and illegal acts. According to Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Eradication of the Criminal Act of Corruption, an act of corruption must fulfill the following four elements: 1) Any person or corporation, 2) Against the law, 3) Enriching oneself, others or a corporation, 4) May harm state finances or the state economy. It includes State financial loss, Bribery, Embezzlement in office, Cheating, Gratification, Conflict of interest in procurement

The definition of corruption prevention is as complex as the object of its efforts, which can be done through compliance, consensus, and proactive ways to prevent corruption, rather than through reactive ways of combating corruption (30). Corruption prevention according to Gorta is trying to find practical ways to reduce crime (or losses generated by crime) by eliminating or reducing opportunities that enable criminal behavior (31). In this case, crime reduction (corruption) is carried out by finding ways to change the desire of individuals to commit offenses and the social forces that allow them to commit criminal behavior. Thus, the effectiveness of corruption prevention is the level of government success in efforts to prevent corruption. Corruption prevention tools are important to know the extent of their effectiveness. This is because the perception of a high level of government effectiveness in controlling corruption will encourage citizens' willingness to participate in anti-corruption actions (32).

The constructs included in corruption prevention consist of regulatory measures, managerial measures, compliance measures, promotion measures, auditing measures, and reaction measures (33). The effectiveness of corruption prevention is measured through the following indicators; Willingness and effort to be anti-corruption, Anti-corruption achievements; and Cooperation with the Anti-Corruption and Civil Rights Commission (ACRC) (8).

2.3   Merit System

Merit or meritocracy belief is that people with the greatest potential can work and advance in their careers without being affected by their race, religion, race, or gender (34). Meritocracy is defined as (a) everyone's ability to succeed based on their talents and actions; (b) success is based on moral virtue; and (c) equal opportunity applies to all regardless of their social identity or origin (35). The merit system according to Rakhmawanto is principled on openness, fairness, performance, qualifications, and competence (36).

Merit-based human resource management is a good way to ensure the right people are in the right place at the right time. It places a high value on competency-neutral governance and merit systems ensure skilled civil servants by excluding incompetent ones from the system (37). Bureaucratic Reform Regulation Number 40 of 2018, states that the Human Resources management system is based on competence, performance, and achievement, without distinguishing a person's background, religion, ethnicity, body condition, gender, and age. Further, it includes the following Civil Servant Management practices :

1. Employee procurement based on merit
    Procurement is conducted with an open, fair, and transparent employee procurement procedure.
2. Promotion and Mutation based on merit
    Workers are given positions that correspond with their qualifications and experience. The policy of filling each position is carried out in an open, competitive, and fair manner.
3. Performance management based on merit

      Merit-based performance management entails assessing and overseeing workers' contributions to the company, abilities, and performance objectively and equitably.

4. Payroll, reward, and punishment based on merit
   Payroll, reward, and punishment based on merit entail rewarding, recognizing, and disciplining staff members according to their contributions, abilities, and performance.
5. Protection and services, including legal, health, and other protection. Every employee is entitled to receive administrative services for his/her employment.
6. Integrated information system to support the implementation of civil servant management based on merit

2.4   Maturity of Government Internal Control System (SPIP)

The internal control system is a series of actions that must be carried out by the organization and carried out by the board of commissioners or supervisors to provide adequate assurance about the achievement of effective and efficient operational control objectives, the reliability of financial statements, and compliance with applicable laws and regulations (38). COSO, (39) formulates five components of the internal control system namely Control environment, Risk assessment, Control activities, Information and communication, and Monitoring. Together, these elements form an organized approach to internal control that aids in the successful and efficient accomplishment of organizational goals, regulatory compliance, and risk mitigation.

    SPIP in the Indonesian government is regulated through Government Regulation Number 60 of 2008 which states that each regional head is required to carry out control activities to ensure effective, efficient, transparent, and accountable state financial management. SPIP is an integral part that cannot be separated from government operations, which includes five elements: control environment, risk assessment, control activities, communication and information, and monitoring. The success of SPIP in achieving its objectives is called SPIP maturity, which is a systematic measurement system known as a maturity model that can be used to describe and explain the parts of a process that are considered to produce better outputs and results. A low level of maturity indicates a lower probability of success and a higher level of maturity indicates a higher probability of success (40).

2.5   Employee Integrity

Integrity is defined as a professional who performs his or her work appropriately, carefully, and responsibly, taking into account all relevant interests (41). Integrity is also defined as the extent to which a trustee is trusted to adhere to good moral and ethical principles, namely honesty, fairness, consistency, and fulfilment of promises (42). Integrity is the ethics of behavior or the ethics of governance, including the ethics of policy content and consequences for society (41). Integrity has a strong impact on employee commitment and performance (43) and employee engagement (44).The state

must promote "integrity, honesty, and responsibility among its public officials" to prevent corruption, and the three most important obligations of public servants, which underlie public decision-making, are to follow the law, use public resources effectively, and act ethically (45). Therefore, integrity in Civil servants includes moral principles that are honest, responsible, ethical, professional, and highly committed to the public interest.

The characteristics of integrity in the government sector from previous literature are honesty, responsibility, adhering to principles, following the rules, not cheating, discipline, doing the right thing, persistent, firm, non-corruption, and consistent (42). Maak defines integrity as the agreement and harmony of seven necessary conditions, which when achieved will form an inseparable unity (46). These include; commitment to a set of good moral principles, behaviors that follow the "sound" moral principles, a person's actual actions, context in relationship of wholeness, consistency between actions and words, coherence aligned with one's morals, and continuity for integrity over time. The concept of Civil Servant integrity include honesty, norms, ethics and code of conduct, and anti-corruption attitude (47)

2.6   Principal-Agent View Theory

The principal-agent view is the most commonly used approach in academic studies of corruption. The literature using the principal-agent approach focuses on how the authority given by the principal to the agent is influenced, so policymakers often use this approach when they create anti-corruption and integrity policies (48). Although the principal can set the rules of reward in the principal-agent relationship, there is information asymmetry in favor of the agent, which can be exploited by agents for their gain (49). When the interests of principals and agents are not aligned, moral hazard occurs, and agents pursue their interests (50). As a result, conflicts will increase because the principal cannot supervise the agent's daily activities to ensure that the agent works following the principal's wishes (51). Thus, anti-corruption interventions guided by the principal-agent model focus on increasing government transparency, reducing civil servant discretion, improving oversight systems, and encouraging anti-corruption civil society to play a watchdog role.

The principal-agent theory also underpins internal control in organizations. This theory helps in the implementation of various governance mechanisms to control the actions of agents in jointly-owned companies (52). The owner is responsible for making decisions in the company on behalf of the owner, and the shareholders act as agents who manage the company on behalf of the owner (53). In this case, the government as an agent should implement the Government's Internal Control System effectively, so that the mandate given by the community (principal) can be fulfilled through the achievement of development programs.

Istotskaya and Cingolani also explain the power of principal-agent theory to explain the effect of meritocracy on government performance in the context of regulatory quality and entrepreneurship (18). They concentrate on two theoretical premises underlying credible commitment, namely how to protect credible overseers, such as public bureaucracies, from morally harmful actions. The first reason is to give "relevant power to an

actor, insulated from political instability and the inconsistent preferences of politicians over time". The second reason is to prevent actors from cooperating to use the state for their interests. In their analysis, they verify the legitimate commitment and epistemic impact of common meritocratic practices such as meritocratic recruitment.

2.7   Theory of Reasoned Action (TRA)

The theory of Reasoned Action (TRA) is an approach to predict and change human behavior, which explains people's psychological process in which the beliefs people hold about performing a behavior determine the action they will take (54). Integrity relates to moral beliefs and attitudes that are strongly held by the person who has it. As well as the TRA which includes Attitudinal Beliefs, Normative Beliefs, Control Beliefs, and Intentions. Then Integrity as a whole collection of beliefs will affect intentions, and then the actions that will be shown (55). So in the context of this research, integrity as a moderator will affect intention and then behavior, which will determine the relationship between the merit system and SPIP Maturity on the success of corruption prevention.

2.8   Previous Research

Table 1. Previous Research

No	Author (Years publication)	Research Results	Similarities with this article	Differences with this article
1	(19)	Merit-based recruitment is associated with fewer instances of corruption.	Merit system (recruitment) allegedly affects corruption prevention	The previous research only discusses one of the merit system practices, namely the recruitment process. While the merit system in this article covers other HRM practices, on which recruitment is included.
2	(61)	Position Nominative Application Structural Government in Bogor City is a merit-based application for modern mutation and rotation that reduces intervention in the process of filling structural positions.	Merit system for rotation and mutation practices affecting the prevention of corruption such as buying and selling positions.	The previous research only discusses one of the merit system practices, namely the rotation and mutation. While the merit system in this article covers other HRM practices, which rotation and mutation is included. This research

3	(36)	Merit system policy in human resource management, especially the determination of rotation, mutation, and career development can suppress the politicisation of the bureaucracy. So as to create a government that is clean and free from corruption practices.	Merit system allegedly affects corruption prevention	uses quantitative method, in which the previous research was qualitative method. The previous research only discusses rotation, mutation, and career development based merit. While the merit system in this article covers other HRM practices, which rotation and mutation is included.
4	(62)	The implementation of open selection has a positive impact on reducing corruption cases in high leadership positions in local governments in Indonesia.	Merit system suspected to be successful in preventing corruption	The previous research only discusses one of the merit system practices, namely the recruitment process.
5	(71)	Corruption prevention strategies are carried out in three ways, namely:1)public transparency and accountability policies,2) Human resource management system, 3)influencing individual behaviour and attitudes	Human resource management systems based on merit and integrity are thought to reduce opportunities for corruption	The previous research discuss the human resource management system generally. While this article focus on HRM based on merit. The previous research was conducted in qualitative method, while this article is in quantitative method.
6	(21)	Accountability, effectiveness, internal control systems and the implementation of e-procurement have a positive and significant effect on preventing fraud in the procurement of goods/services	internal control is thought to affect corruption prevention	The research variable in this article is the maturity level of the internal control system. Then, it proposes merit system variable as another independent variable, as well as the moderating variable, namely employee integrity.

7	(22)	The effectiveness of Internal Control, Budget Participation, and Servant Competence influence Accountability	The effectiveness of internal control (SPIP maturity) as part of accountability is thought to affect corruption prevention	This study uses a moderating variable, namely integrity, with the dependent variable specifically on the effectiveness of corruption prevention.
8	(23)	The effectiveness of fraud prevention and detection is influenced by internal control activities, communication with staff, integrated fraud controls, organisational policies, continuous monitoring, inspection tools and methods, and protection software/applications.	internal control is thought to affect corruption prevention	The research variable is the maturity level of the internal control system. This article uses the merit system variable as another independent variable, and employee integrity as moderating variable.
9	(64)	Internal controls play an important role in preventing corruption, but will be weakened if executives have political connections.	The effectiveness of internal control is thought to influence the prevention of fraud/corruption	The research variable is the maturity level of the internal control system. This article proposes the merit system variable as another independent variable, and employee integrity as moderating variable.
10	(72)	Internal controls based solely on COSO are not effective in preventing corruption in local governments, because the COSO model is designed only for routine financial controls and asset protection.	The article test the effect of internal control on corruption prevention	The research variable is the maturity level of the internal control system. This article proposes the merit system variable as another independent variable, and employee integrity as moderating variable.
11	(66)	Fraud awareness and corporate governance have no significant effect on fraud prevention and detection, while internal control has a significant positive effect on fraud prevention and detection	Internal control is thought to have an effect on preventing fraud/corruption	The research variable is the maturity level of the internal control system. This article proposes the merit system variable as another independent

		in start-up companies in Jakarta.		variable, and employee integrity as moderating variable.
12	(65)	Weaknesses in internal control have a significant positive effect on the incidence of corruption in local governments in Indonesia	Internal control is thought to have an effect on preventing fraud/corruption	The research variable is the maturity level of the internal control system. This article proposes the merit system variable as another independent variable, and employee integrity as moderating variable.
13	(73)	Internal controls are able to reduce violations of regulations, but are unable to prevent bribery practices in Vietnam. The use of a code of ethics influences the prevention of bribery practices but not violations of rules	The effectiveness of internal control is thought to influence the ability to prevent corruption, and employee integrity is thought to strengthen this relationship	The research variable is the maturity level of the internal control system. This article proposes the merit system variable as another independent variable, and employee integrity as moderating variable.
14	(67)	Low individual integrity can jeopardise the efficiency, effectiveness and economy of public procurement. It also increases the risk of fraud and corruption in the public procurement system.	Integrity is thought to influence the effectiveness of preventing corruption	Employee integrity as a moderating variable between the merit system and SPIP maturity on the effectiveness of preventing corruption
15	(41)	The Integrity approach is important in governance, not only to minimise acts of corruption, abuse of power and bribery, but also to cover possible conflicts of interest and partiality (beyond bribery), misuse of information and power, intimidation and discrimination, and behaviour that is not in keeping with the times.	Integrity is thought to influence the effectiveness of preventing corruption	Employee integrity as a moderating variable between the merit system and SPIP maturity on the effectiveness of preventing corruption

16	(68)	Employee integrity and internal control have a significant positive effect on fraud prevention	Employee integrity and internal control are thought to influence the effectiveness of preventing corruption	Employee integrity as a moderating variable between the merit system and SPIP maturity on the effectiveness of preventing corruption
17	(Monga, 2016)	Integrity is influenced by two factors, namely intrinsic and extrinsic factors. Extrinsic dimensions include behaviour, context, content, consistency and continuity, which are strongly influenced by practical organisational support, such as organisational policies and procedures to facilitate behaviours of integrity.	Integrity is influenced by organisational factors, namely HR management merit system and the effectiveness of internal control.	Employee integrity as a moderating variable between the merit system and SPIP maturity on the effectiveness of preventing corruption
18	Taufik & Nasir, (2020)	Servant competence, internal control, and whistleblowing system affect fraud prevention. Individual morality moderates the effect of village servant competence, internal control, and whistleblowing system on fraud prevention.	Employee integrity is thought to moderate the influence of internal control on the effectiveness of preventing corruption	Employee integrity as a moderating variabl between the merit system and SPIP maturity on the effectiveness of preventing corruption

3   Hypotheses Development

Corruption prevention is an important factor in combating corruption that can eradicate the root of the problem and prevent losses arising from corruption. Organizations must design and implement prevention models to address corruption risks, by reducing the drivers of fraud, reducing perceived opportunities, and improving ethics (56). It can be done by optimizing the merit system in civil servant management, increasing the maturity level of the government's internal control system, and improving employee integrity.

The application of a merit system in HRM can minimize the possibility of corruption (18). So as to the effective internal control in government organizations will reduce opportunities for corruption (57). Pedersen and Johannsen revealed that civil servants who are recruited and promoted because of their expertise and abilities and not because

of patronage, political party affiliation, friendship, or kinship, tend to uphold integrity values more than others (58). The COSO framework on the internal control system has a very positive impact on carrying out tasks transparently to ensure integrity and improve quality and efficiency (59). Further, Lack of integrity is one of the factors that thwart anti-corruption goals (60). So the hypothesis of the research are as follows:

H1: Merit system has a positive effect on the effectiveness of corruption prevention.

H2: SPIP (Government Internal Control System) maturity has a positive effect on the effectiveness of corruption prevention.

H3: Employee integrity has a positive effect on the effectiveness of corruption prevention

H4: Employee integrity plays a positive moderation role between merit system and effectiveness of corruption prevention

H5: Employee integrity plays a positive moderation role between SPIP Maturity and the effectiveness of corruption prevention

4   Method

4.1   Population, samples, and procedures

The population in this study was APIP (Government Internal Supervisory Apparatus) at the Inspectorate of Bukittinggi City, which numbered 40 people. Total sampling (census) was used with the consideration that the scope of the research was the perception of APIP in the Bukittinggi City Government, and the number of APIP in the Bukittinggi City Government was not too large. So that the sample is the Bukittinggi City Inspectorate employees who act as local government internal supervisory apparatus of 40 people.

The type of data consists of primary and secondary data. Data collection techniques using questionnaires, with measurements using a Likert scale, with five alternative answers. Before distributing it to the respondents, the pilot testing of the instrument was conducted using a sample of 32 respondents to measure the validity and reliability of the instruments.

4.2   Measurement of variables

The effectiveness of corruption prevention was measured with the help of 7 indicators with 21 questions namely regulatory measures, managerial/administrative measures, compliance measures, promotion measures, inspection measures, reaction measures, and achievement of anti-corruption programs (33) and (8). Merit system by 7 indicators with 14 questions namely employee procurement, career development, promotion and mutation, performance appraisal, payroll, rewards and punishments, protection and services, and information system based on merit (Ministerial Regulation Minister Of State Apparatus Empowerment And Bureaucratic Reforms Number 40 Of 2018 About Merit System Guidelines In The Management Of The State Civil Apparatus).

SPIP Maturity by 3 indicators with 14 questions namely proper goal setting, structure, and process that reflect the subunits of SPIP elements (effective control environment, risk identification, and analysis, control activities, information and communication, and monitoring.), and achievement of organizational objectives (BPKP Regulation Number 5 of 2021 concerning SPIP maturity assessment in Institutions and Local Governments). Employee integrity was measured by 10 indicators with 10 questions namely unconditional commitment to a set of good moral principles; moral actions or behaviors that are under good moral principles; actions that reflect integrity; consistency between actions and words; continuity or consistently practicing integrity over time; discipline; responsible in performing tasks and work; honest and not cheating; sticking to the right principles; an attitude of not committing corruption, collusion and nepotism (42), (46), , and (47).

4.3   Validity and Reliability

SPSS version 25 was used to analyze the data. Pearson correlation was employed by the researcher to verify the validity of a measuring instrument. Cronbach's alpha was used to ensure internal consistency, in which the results of the analysis can be used to predict the reliability of the instrument. Validity test results for the four variables, namely the effectiveness of corruption prevention (21 questions), merit system (14 questions), SPIP maturity (14 questions), and employee integrity (10 questions) are valid for all questions (sig <0.05). The reliability test results show that all variables are reliable, with Croncbach's alpha value > 0.7. That is Merit system variable, Croncbach's alpha value of 0.775; SPIP Maturity, Croncbach's alpha value of 0.943; Employee integrity, Croncbach's alpha value of 0.883, and Effectiveness of corruption prevention, Croncbach 's alpha value of 0.961.

4.4   Analysis Method

The analysis technique used is regression analysis and Moderating Regression Analysis (MRA), with the help of the SPSS version 25 application. Previously, a classic assumption test was carried out to ensure that the resulting statistical analysis results were reliable and valid.

5   Results and Analysis

5.1   Classical Assumption Test

The result of the Kolmogorov-Smirnov test shows that Asymp. Sig. (2-tailed) 0.200> 0.05, which means that the data is normally distributed. Testing for heteroscedasticity using the Glejser Test, where Sig> from 0.05 which means there is no heteroscedasticity. Then for multicollinearity test shows the tolerance value is > 0.2, and the VIF value

of each independent variable does not exceed 4 or 5. Test result as listed in the table below:

Table 2. Classical Assumption Test

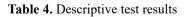| No	Variable	Heteroscedasticity Sig.	Heteroscedasticity criteria	VIF	Multicollinearity criteria
1	Merit system	.446	>.05	2.961	< 5
2	SPIP maturity	.396	>.05	2.170	< 5
3	Employee integrity	.487	>.05	2.853	< 5

5.2   Descriptive statistics

The identification of the research respondents is explained in the following table. The most of the respondents are 41 to 50 years old (50%), most of the work experience in the Inspectorate is more than 15 years (62.5%), and most of the respondents' education is Bachelor's Degree (S1) (65%). This means that respondents have sufficient competence with high experience in the field of internal supervision. The descriptive test results are shown in the table below:

Table 3. Respondent profile

Demographics	Category	Frequency	Percentage (%)
Age	20 - 30 Years	1	2.5
	31 - 40 Years	9	22.5
	41 - 50 Years	20	50
	➢ 50 Years	10	25
Gender	Female	27	67.5
	Male	13	32.5
Education	Senior High School	0	0
	Associate Degree (D3)	1	2.5
	Bachelor's Degree (S1)	26	65
	Master's Degree (S2)	13	32.5
Work experience	1-5 Years	3	7.5
	6 -10 Years	1	2.5
	11 - 15 Years	11	27.5
	➢ 15 Years	25	62.5
Total		**40**	**100**

Source: primary data processed by author

Table 4. Descriptive test results

	N	Minimum	Maximum	Mean	Std. Deviation
Merit System	40	34.00	61.00	47.7500	7.05564
SPIP Maturity	40	40.00	63.00	51.0750	4.88529
Employee Integrity	40	32.00	45.00	39.1250	3.62461
Effectiveness of corruption prevention	40	59.00	84.00	74.4750	7.87722
Valid N (listwise)	40				

Source: primary data processed by author

Based on the above table the APIP's perception of the implementation of the merit system in the Bukittinggi City government has an average value of 47.75 (range 1 to 70) or 68.1%. This means that the merit system is still not well implemented in the Bukittinggi City government. Meanwhile, APIP's perception of SPIP Maturity with an average value of 51.07 (range 1 to 70) or 73%. This means that SPIP maturity is good, although there are still many shortcomings. Then APIP's perception of Employee Integrity at the Bukittinggi City Government has an average value of 39.12 (range 1 to 55) or 71%. Employee integrity is perceived to be good enough, but still needs significant improvement.

The effectiveness of Corruption Prevention has an average score of 74.47 (range 1 to 105) or 70%. This means that the anti-corruption programme in the Bukittinggi city government is still not effective enough. When referring to the results of the assessment of the MCP (Monitoring Center for Prevention) where the Bukittinggi city government has a score of 93.93 (first place in West Sumatra province), the MCP programme can be said to be not effective enough. The MCP has an assessment of almost 100%, while the results of APIP's perception of the effectiveness of the anti-corruption programme at the Bukittinggi City Government are 70%. This means that the implementation of the existing anti-corruption program still needs to be optimised, and other factors that may not have been clearly described in the anti-corruption program need to be considered.

5.3   Hypothesis Testing Results

Testing regression equation 1.

Testing the effect of independent variables (Merit system, SPIP maturity, and employee Integrity) partially and simultaneously on the dependent variable (Effectiveness of Corruption Prevention) can be seen in the table below:

Table 5. Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	.889ᵃ	.790	.772	3.75723

a. Predictors: (Constant), Employee integrity, SPIP Maturity , Merit system

Form the table above, the R Square value is 0.790. This shows that the predictor variables are able to explain 79% of the variation in the dependent variable on corruption prevention effectiveness in this regression model. While the remaining 21% is explained by other factors not examined in this study. From the ANOVA table, the assessment of the accuracy of the model is done with the F test, with the results of the p-value of 0.000 <0.05, meaning that the model is correct in predicting the effect of the merit system, SPIP maturity, and employee integrity on the effectiveness of corruption prevention. Furthermore, simultaneously, the merit system, SPIP maturity, and employee integrity have a significant effect on the effectiveness of corruption prevention

Table 6. Anova

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1911.771	3	637.257	45.142	.000ᵇ
	Residual	508.204	36	14.117		
	Total	2419.975	39			

a. Dependent Variable: Effectiveness of Corruption Prevention

b. Predictors: (Constant), Employee integrity, SPIP Maturity , Merit system

Table 7. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.029	7.499		.271	.788
	Merit system	.359	.147	.321	2.444	.020
	SPIP Maturity	.408	.181	.253	2.250	.031
	Employee integrity	.881	.280	.406	3.143	.003

a. Dependent Variable: Effectiveness of Corruption Prevention

Partial testing of the effect of independent variables on the t table shows that the merit system has a significant positive effect on the effectiveness of corruption prevention with a t value greater than the t table (2.444> 2.0227) and Sig 0.02 <0.05, then hypothesis 1 (H1) is accepted. SPIP maturity has a significant positive effect on the effectiveness of corruption prevention, with a t value greater than the t table (2.250> 2.0227), and Sig 0.031 <0.05, then hypothesis 2 (H2) is accepted. Employee integrity has a significant positive effect on the effectiveness of corruption prevention with a t

value greater than the t table (3.143> 2.0227), and Sig 0.003 <0.05, so hypothesis 3 (H3) is accepted.

So that the regression equation value is obtained as follows:

$$Y = 2.029 + 0.359X1 + 0.408X2 + 0.881X3 + e……………………… (1)$$

Testing the regression equation model 2.

The second test is conducted to determine whether the employee integrity variable is a moderating variable between XI (merit system) and X2 (SPIP Maturity) towards Y (corruption prevention effectiveness). The test results are shown in the following table:

Table 8. Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.893ª	.797	.767	3.80073

a. Predictors: (Constant), X2M, Merit system, Employee Integrity, SPIP Maturity, X1M

The R square value is 0.797, which shows that the predictor variables are able to explain 79.7% of the variation in the dependent variable on corruption prevention effectiveness in this regression model. The contribution of the predictor variables to the dependent variable has increased slightly by 0.7% (79.7% - 79%) after the interaction of the independent variables with the moderation variable. This means that employee integrity strengthens the simultaneous relationship between the merit system and SPIP maturity towards corruption prevention effectiveness.

Table 9. Anova

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1928.825	5	385.765	26.705	.000
Residual	491.150	34	14.446		
Total	2419.975	39			

a. Dependent Variable: Effectiveness of Corruption Prevention

b. Predictors: (Constant), X2M, Merit system, Employee Integrity, SPIP Maturity, , X1M

In the ANOVA table above, with the F test, the p-value result is 0.000 <0.05, meaning that the model is correct in predicting the effect of the merit system, SPIP maturity, employee integrity, the interaction of the merit system and employee integrity, and the interaction of SPIP maturity and employee integrity on the effectiveness of corruption

prevention. Simultaneously, the predictor variables have a significant effect on the effectiveness of corruption prevention.

Table 10. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-60.385	76.174		-.793	.433
Merit system	1.109	1.940	.994	.572	.571
SPIP Maturity	.955	2.706	.592	.353	.726
Employee integrity	2.506	1.998	1.153	1.254	.218
X1M	-.020	.051	-1.046	-.384	.703
X2M	-.014	.071	-.601	-.194	.847
a. Dependent Variable: Effectiveness of Corruption Prevention					

In the t-test table above, it is known that the results of testing individually (partially) show that the interaction variable of the merit system and employee integrity (X1M) has a Sig. value of 0.703, which is greater than Sig. 0.05. This means that employee integrity is unable to moderate the relationship between the merit system and the effectiveness of corruption prevention; thus, hypothesis four (H4) is rejected. Likewise, the interaction variable of SPIP maturity and employee integrity (X2M) has a Sig value of 0.847, which is greater than Sig. 0.05. This means that employee integrity is not able to moderate the relationship between SPIP maturity and corruption prevention effectiveness; thus, hypothesis five (H5) is also rejected.

5.4   Discussion

Based on hypothesis testing in the first regression model, it is known that the merit system, SPIP maturity, and employee integrity have a significant positive effect on the effectiveness of corruption prevention, both together and partially. Then, in testing the hypothesis in the second regression model, it is known that the interaction of the merit system and employee integrity variables, as well as the interaction of the SPIP maturity and employee integrity variables, is insignificant to the effectiveness of corruption prevention. The explanation of the test results is described as follows:

The Effect of Merit System on the Effectiveness of Corruption Prevention.
The merit system has a significant positive effect on the effectiveness of preventing corruption, with a significance value of 0.02 <0.05. This is in line with prior researches (15,17–19,36,61–63), that merit practices in civil servant management at the planning, selection, and recruitment stages, compensation, training and development, rotation and

mutation, employee protection, and information systems based on merit, fairness, competence, transparency, objectivity, without distinguishing a person's background, ethnicity, religion, physical condition, and age, can support the success of corruption prevention.

The merit system will also avoid the spoil system, which is a political practice where the winning party of an election hires its supporters to occupy government positions, also known as the spoils of war, which can loot positions in the government system. The tendency for corruption, collusion, and nepotism is very high in this spoil system. So with a merit system, all HRM practices will only be based on merit with principles of transparency, fairness, and objectivity, not on elements of closeness or patronage.

The effect of SPIP maturity on the effectiveness of corruption prevention.

The maturity of the government internal control system (SPIP) has a significant positive effect on the effectiveness of corruption prevention, with a significance value of 0.031 <0.05. This is in line with prior researches (21–23,64–66). SPIP maturity, with its three main components, namely control over goal setting, the effectiveness of internal control structures and processes (control environment, risk identification and analysis, control activities, information and communication, and monitoring), and the achievement of organizational goals, can reduce opportunities for corruption and abuse of authority. Thus, SPIP maturity supports the success of corruption prevention.

The effect of employee integrity on the effectiveness of corruption prevention.

Employee integrity has a significant positive effect on the effectiveness of corruption prevention, with a significance value of 0.003 <0.05. This is in line with prior researches (41,67,68). Integrity is a trait that consists of honesty and loyalty to moral values. Employees who have high integrity will commit to acting honestly and fairly, even without supervision. Employees who have high integrity will be more likely to reject opportunities for corruption, even if the opportunity is in their favor. They will realize that corruption is wrong, and they will not be willing to sacrifice their integrity for material gain. Even employees with high integrity will create a work culture that upholds honesty and justice. Employee integrity is an intrinsic factor from within the individual, which turns out to have the most influence on the success of corruption prevention compared to the other two independent variables. Thus, employee integrity supports the achievement of successful corruption prevention.

The effect of the merit system on the effectiveness of corruption prevention moderated by employee integrity.

The results of MRA (Moderating Regression Analysis) testing show that the interaction of the merit system variable and employee integrity has a Sig. 0.703 (> 0.05). This means that employee integrity cannot moderate the effect of merit system variables on the effectiveness of corruption prevention. This is in line with prior research (69)

that employee integrity can not moderate the effect of competence on employee performance, in which employee integrity is equally unable to be a moderator variable for competence variable.

In the first model regression, the effect of employee integrity variables on the effectiveness of corruption prevention is significant (0.003). Meanwhile, in the second model regression, the interaction effect of integration variables and the merit system (X1*M) is not significant on variable Y. This means that the moderation variable can only act as an independent variable. In this model, the employee integrity variable is a moderating predictor, which only acts as a predictor (an independent variable).

The effect of the SPIP maturity on the effectiveness of corruption prevention moderated by employee integrity.

The interaction of the SPIP maturity variable and employee integrity does not meet the criteria; the Sig is 0.847 (> 0.05). This means that employee integrity cannot moderate the effect of the SPIP maturity variable on corruption prevention effectiveness. This is not in line with prior research (70) which stated that employee integrity can moderate the relationship between internal control and fraud prevention. In the first model regression, the effect of employee integrity variables on the effectiveness of corruption prevention is significant (0.003). Meanwhile, in the second model regression, the interaction effect of the integration variable and SPIP maturity (X2*M) variables is not significant on variable Y. This means that the employee integrity variable is not a moderating variable for the relationship between SPIP maturity and corruption prevention effectiveness but is a moderating predictor that only acts as a predictor.

6   Conclusions

The effectiveness of corruption prevention is important to reduce corruption and build public trust in government performance. Many aspects are carried out in anti-corruption programs, and this study focuses on two variables, namely the merit system and SPIP maturity, with employee integrity as a moderating variable. Based on the results of the study, it was found that:

Merit systems, SPIP maturity, and employee integrity have a significant positive effect on the effectiveness of corruption prevention, both simultaneously and partially. Employee integrity has the greatest influence, followed by SPIP maturity, and the merit system.

Employee integrity cannot moderate the influence of the two independent variables, namely the merit system and SPIP maturity, on the effectiveness of corruption prevention. Employee integrity here is a moderating predictor, which can only act as a predictor (an independent variable), not as a moderating variable.

The contribution of merit system variables, SPIP maturity, and employee integrity to the effectiveness of corruption prevention is 79%. After the interaction of the independent variables with the moderating variable, namely employee integrity, it is known

that the contribution of the merit system and SPIP maturity variables to the effectiveness of corruption prevention is 79.7%, or an increase of 0.7%. So although employee integrity is not able to moderate partially, it is simultaneously able to strengthen the influence of the merit system and SPIP maturity on the effectiveness of corruption prevention, even though it is not significant.

The research only involves two aspects of the anti-corruption program to determine its effectiveness in preventing corruption, namely the Merit System and SPIP Maturity. Future research can complement other anti-corruption programs that have been implemented such as aspects of planning and budgeting, procurement of goods and services, licensing, APIP supervision, optimization of local taxes, and management of regional property. Further testing is needed on which factors are most effective and ineffective, as well as which factors are most influential. Furthermore, it is necessary to measure the effectiveness of corruption prevention from the point of view of all employees, or the public who often deal with the government.

Based on the research results, it is known that the merit system in the Bukittinggi City government is still not implemented optimally. The Government Internal Control System (SPIP) has also not yet reached reliable maturity. Likewise, the effectiveness of corruption prevention can only be said to be less effective. Therefore, it is necessary to strive to increase employee integrity, implement a merit system that follows its objectives, and demonstrate current SPIP maturity to be able to support the success of corruption prevention efforts in the Bukittinggi City Government. This is done in order to ensure that the anti-corruption program is not just a legal way to fulfill the requirements of bureaucratic reform. Thus, the sustainability of the nation and state will be achieved.

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