ACHIEVING THE SDGS THROUGH STRENGTHENING THE CAPABILITIES OF APIP AND CORRUPTION CONTROL IN INDONESIA

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ABSTRACT

This research aims to explore the achievement of Sustainable Development Goal (SDG) 11 regarding sustainable urban development and settlements by focusing on strengthening the capabilities of the Government Internal Supervisory Apparatus (APIP) and controlling corruption. It examines how anti-corruption policies are implemented and the role of APIP in designing policies supporting the SDGs, along with concrete steps to improve transparency, accountability, and budget utilization effectiveness. The prevention of corruption is also highlighted as a crucial element in achieving sustainable development goals. The study uses local government data from 2021 and 2022 with a final sample of 1,044 observations. The findings indicate that the capabilities of APIP are vital in controlling corruption levels, thereby supporting the achievement of the SDGs. The implication of this research is the need for local governments to strengthen strategies to reduce corruption cases. Therefore, to realize the achievement of the SDGs, local governments need to enhance the capabilities of APIP to control regional corruption in Indonesia. Future researchers are encouraged to expand the scope of research by extending the observation period and analyzing other variables that may affect corruption levels. Further research is also needed to identify the best mechanisms and strategies for integrating APIP and anti- corruption initiatives into urban development planning and implementation.

Keywords: Sustainable Development Goals (SDGs), Government Internal Supervisory Apparatus (APIP), Corruption

INTRODUCTION

Building sustainable cities and communities is key to achieving the UN's Sustainable Development Goals (SDGs). This means fostering economic, social, and environmental connections between cities, suburbs, and rural areas through improved national and regional planning. In Indonesia, regional governments are actively adopting the SDGs, striving for their accomplishment by 2030 through efficient and effective governance. Statistics reveal worrying housing conditions in Jakarta, with over 10% of households (564,730) living in slums, the third highest in the country. With rapid urban growth, Jakarta's estimated 3 million households in 2022 have only 1.09 million living in suitable dwellings, leaving nearly 2 million lacking adequate housing. This highlights the urgent need for improved housing solutions and infrastructure to address critical living conditions in densely populated urban areas like Jakarta.

Research has explored how the capabilities of internal audit agencies (APIPs) can contribute to curbing corruption and achieving the Sustainable Development Goals (SDGs), particularly SDG 11 (Sustainable Cities and Communities). Studies by Lafortune et al. (2018) and Diaz-Sarachaga et al. (2018) emphasize the need for improved reporting capacity by regional governments to reach the SDGs. Corruption, as highlighted by Blackburn et al. (2011) and Fajar & Azhar (2019), disrupts

economic activity by hindering efficient resource allocation. Mugellini & Villeneuve (2019) suggest that mitigating corruption is a critical step towards sustainable development and inclusive societies, requiring effective, accountable, and inclusive institutions at all levels.

The importance of government accounting and auditing functions in combating corruption has been consistently emphasized by research (DRienzo et al., 2007; Svensson, 2005; Olken, 2007; Everett et al., 2007; Furqan & Din, 2018). Additionally, studies agree that corruption impedes sustainable development by diverting resources, hindering economic growth, and exacerbating inequality (Mauro, 1995a; Gupta et al., 2002). However, no prior research has directly examined the relationship between internal government controls and their effectiveness in preventing corruption and achieving the SDGs. This research specifically aims to analyze how internal supervisors play a role in reducing corruption cases, ultimately contributing to the advancement of the SDGs, particularly SDG 11.

Global challenges like poverty, climate change, and inequality are addressed by the SDGs, with researchers helping navigate implementation hurdles. Local governments implementing SDG 11 (sustainable cities) face challenges like rapid urbanization and housing affordability. Addressing these requires swift action. Indonesia's Ministry of PUPR plays a key role in residential area development through policy, planning, and empowering local administration. In accordance with Minister of Public Works Regulation no. 13 of 2020.

Given that the SDGs cover a broad spectrum from poverty alleviation and education, to urban sustainability and climate action, fighting corruption must be a top priority. In this context, APIP plays a key role as part of the oversight mechanism to ensure that government programs and policies are implemented properly and free from corrupt practices. Until now, the despite efforts to enhance its functions and roles, APIP's performance is perceived as persistently weak (Nopirina, 2023). In general, APIP is not able to measure the level of corruption and report actual incidents of corruption, but they are able to function and prevent cases of corruption by highlighting areas that have the potential to occur (Lubbe & Lubbe, 2015;Furqan & Din, 2018).

Based on regional government data for 2021-2022 with a final sample of 1,044 observations, it has provided valuable insight into the dynamics of governance and internal supervision in the context of sustainable development. So the findings in this research are that APIP's capabilities play a very important role in controlling the level of corruption so that it can support the achievement of the SDGs. APIP capabilities are expected to improve the integrity of government institutions, ensure accountability in budget use, and support the efficiency and effectiveness of development programs. Therefore, focusing on strengthening APIP and controlling corruption is an important strategy to support the achievement of SDGs in Indonesia. The results of this research contribute to previous research conducted by Ackerman & Palifka, (2016) which emphasizes the influence of corruption on government governance. Next, studies from organizations such as (OECD, n.dAndTransparency International, 2010) also supports these findings by stating that strengthening the government's internal audit system is an important element in fighting corruption and improving good governance. Therefore, understanding that efforts to control corruption and strengthen APIP capabilities are not only important for improving governance in Indonesia but also crucial in the country's efforts to achieve SDGs as well as prioritizing strengthening internal supervisory institutions to continue to encourage and provide full support for holistic sustainable development strategy.

a. Agency Theory

At the heart of economics and finance lies agency theory, exploring the tensions between principals (owners) and agents (acting on their behalf). When information's uneven and goals misalign, conflicts arise. Agency theory, strengthened by pioneers like (Jensen & Meckling, 2019) and (Ross, 1973), models these relationships and seeks to minimize "agency costs" (conflicts' financial impact) through ownership structures and well-designed contracts.

b. Stakeholder Theory

Moving beyond shareholder focus, stakeholder theory argues companies should create value for all actors impacting or impacted by their actions. This includes customers, employees, suppliers, communities, and governments. Pioneered by Freeman (1984), this approach emphasizes relationship management with all stakeholders for long-term success and inspires socially responsible business models.

c. Sustainable Development Goals (SDGs)

The SDGs program that will be implemented from 2015 to 2030 must be designed to resolve the difficulties and goals left behind by the MDGs. Presidential Regulation No. 59 of 2017 outlines five builiding concepts; people, planet, prosperity, peace, and collaboration for the implementation of the SDGs. These principles serve as the foundation for the development of the three SDGs, which focus on ending poverty, achieving equality, and combating climate change. The following 17 global goals were then created. Three SDGs goals were formulated, namely ending poverty, achieving equality and overcoming climate change.

d. The Influence of APIP Capabilities on Controlling Corruption

APIP capability can be defined as the ability of government internal oversight institutions to carry out efficient audits, monitor policies and practices, and prevent and detect corruption in the management of public funds and resources. (INTOSAI, 2016). Study by (Pelizzo & Stapenhurst, 2004) shows that effective oversight by APIP is correlated with lower levels of corruption, given that APIP has adequate resources and sufficient autonomy from political influence. According to the literature, as in research by (Aguilera, 2005), APIP's effectiveness in controlling corruption depends not only on its capabilities, but also on the legal and regulatory framework that strengthens its functions. Therefore, it is suspected that APIP plays a role in controlling corruption because corruption has been identified as a major obstacle to sustainable urban development.

H1. APIP capabilities have a positive impact on controlling corruption

e. The Influence of APIP Capabilities on Achieving SDGs

The Government Internal Audit Apparatus (APIP) plays a key role in monitoring the effectiveness and efficiency of the implementation of public policies, including in the urban development sector (Development, 2018). The 11th SDGs aims to make cities and human settlements inclusive, safe, resilient and sustainable, which includes aspects such as ensuring access to adequate and affordable housing, promoting sustainable transportation, and enhancing disaster resilience (Nations, 2015). APIP's effectiveness in identifying and addressing inefficiency and corruption impacts better resource allocation, which is an important component for achieving SDG 11. Therefore, strong monitoring by APIP by increasing transparency and accountability of local governments, which indirectly supports achievement SDG 11 by ensuring that urban development projects are carried out without corrupt practices (Banks, 2020).

H2. APIP capabilities have a positive impact on achieving SDG 11

f. The Influence of Corruption on Achieving SDG 11

Corruption is considered one of the main obstacles in achieving the SDGs because it damages governance and reduces the effectiveness of public policies, especially SDG 11. Corruption can lead to inefficient allocation of resources, inappropriate use of funds and poor infrastructure projects. This results in neglected slums, lack of public facilities and low quality of life in cities(Habitat, 2016). Further analysis indicates that corruption disrupts good planning and implementation of city policies. Policies and programs designed to make cities more sustainable can be hindered by corrupt practices, such as bribery and nepotism (UNION, 2019). corruption in the construction sector and management of urban infrastructure can result in the neglect of safety and durability standards. This puts city

residents at risk regarding structural safety and access to basic services such as clean water and sanitation (Davis, 2004). Therefore, corruption is considered an obstacle to achieving the SDGs.

H3. Controlling corruption has a positive impact on achieving SDG 11

METHOD, DATA, AND ANALYSIS

a. Data

Data collection in determining the sample uses the Proposive Sampling method. In this research, used the data used of 542 regional government data consisting of Provincial/Regency/City regional governments in Indonesia in 2021 and 2022. However, because there are 13 regional governments that do not have SDGs achievement data, the final sample is 504. Because the observation years are 2021 and 2022, the total final sample used is 1,004 observations.In order to get a comprehensive picture of SDG 11, the analysis used in this research is Conditional Mixed Process (CMP). The data used in this research comes from Indonesian Government agencies, namely BPKP in the Performance report for APIP Capability and Corruption data. Meanwhile, data regarding SDG 11 is accessed via the official Bappenas website on the dashboard SDGs https://sdgs.bappenas.go.id/dashboard/.

b. Empirical Model and Operationalization of Variables

To answer research problems and at the same time test hypotheses, the empirical model in this research is as follows:

$$SDG11it = \beta0 + \beta1CPEIit + APIPit + \beta3MUNit + \beta5AGESit + \beta7ISLANDit + \varepsilon t \quad \ldots\ldots (1)$$

$$CPEIit = \alpha0 + \alpha1APIPit + \alpha2MUNit + \alpha4AGESit + \alpha6 ISLANDit +. \quad \ldots\ldots (2)$$

The main variables of this research are SDG11it, CPEIit, APIPit. SDG11it is a variable for achieving SDG 11 in indicator 11.1.1. (a) Percentage of households that have access to adequate and affordable housing. CPEIit is a mediating variable which is measured on a scale ranging from 1-10. Which states that if the CPEIit score is low then the government does not yet have a policy to implement internal control practices. Meanwhile, if the CPEIit achievement score is high, internal control in the regional government has been implemented effectively and states that the regional government has implemented sustainable internal control practices. The (BPKP, 2015, nd) model defines five APIP capability levels (1-5): Level 1 (Initial), Level 2 (Infrastructure), Level 3 (Integrated), Level 4 (Managed), Level 5 (Optimizing).

MUNit, AGESit, and ISLANDit are control variables in this study which are measured using the natural logarithm (Ln) of total asset value. MUNit. is a Regional Government status variable which is measured using a dummy, namely "2" if the Regional Government has Province status, "1" if the Regional Government has City status, and "0" otherwise. AGESit, is a variable for the age of Regional Government in 2018-2021 which is measured using the number of years the regional government was establisheduntilwith the year 2021. ISLANDit is a regional government geographical location variable which is measured using a dummy, namely "1" if the regional government is on the island of Java, and "0" otherwise.

Table 1
Operationalization of Variables and Data Sources

Name	Variable Operationalization	Data source
SDG11it	Percentage of households that have access to adequate and affordable housing	Ministry of National Development Planning/National Development Planning Agency (BAPPENAS).
CPEIit	Corruption Prevention Effectiveness Index	Financial and Development Supervisory Agency (BPKP).
APIPit	APIP capabilities	Financial and Development Supervisory Agency (BPKP).
MUNit	Regional Government Status, measured by a dummy of Regional Government status, namely "2" Provincial Government, "1" City Government and "0" others.	Ministry of Home Affairs.
AGESit	Age of Regional Government in 2021-2022, measured by the number of years since the formation of regional government until 2021-2022	Ministry of Internal Affairs.
ISLANDit	The geographical location of the Regional Government, measured by dummy islands, namely "1" is Java Island, "0" is the other.	Ministry of Internal Affairs.

Data Source: (Sakinah, 2023)

RESULT AND DISCUSSION

a. Descriptive Statistics

An overview of the descriptive statistics of the variables in this study can be seen in full in table 3 below:

Table 2
Statistical Description of Variables

Information	Mean	Standard Deviation	Min	Max
SDG11it	58.95	18.40	0.18	93.07
CPEIit	1.77	0.48	1	3
APIPit	2.44	0.60	1	3
AGESit	45.04	23.86	7	72
MUNit	0.29	0.58	0	2
ISLANDit	0.21	0.41	0	1

Number of Observations = 1.004
Explanation of variable operationalization in table 1.
*) In billions of rupiah

Source: Secondary data, STATA-14.2 output (Sakinah, 2023).

Table 2 depicts descriptive statistics for all variables analyzed in this study. The mean variable $SDG11_{it}$ at 58.95 means achievement the percentage of households sampled in this study that have access to adequate and affordable housing is good. Next is the mean of the $CPEI_{it}$ variableamounting to 1.77, which shows that the IEPK of regional governments in Indonesia in 2021-2022 is still low. Then the $APIP_{it}$ variable has a mean of 2.44which means that the average Regional Government APIP capability is at level 2, namely that the audit process is carried out regularly and is supported by adequate HR competency qualifications.

In contrast to this, the $AGES_{it}$ variable has an average of 45.04, which indicates that the average age of the sample was formed before the implementation of government reform in Indonesia, namely in 1998. Meanwhile, the average of the $ISLAND_{it}$ variable was 0.29 and the MUN_{it} variable was 0.21, it can be seen that the interpretation of this research suggests that the average sample pertains to Regional Governments situated outside Java with Regency status.

Following that, the outcomes of the correlation analysis between each variable are illustrated in Table 3 below:

Table 3
Variable Correlation Analysis

Variable	$SDG11_{it}$	$CPEI_{it}$	$APIP_{it}$	$AGES_{it}$	MUN_{it}	$ISLAND_{it}$
$SDG11_{it}$	1,000					
$CPEI_{it}$	0.190***					
	(0.000)	1,000				
$APIP_{it}$	0.325***	0.303***				
	(0.000)	(0.000)	1,000			
$AGES_{it}$	0.276***	0.197***	0.229***			
	(0.000)	(0.000)	(0.000)	1,000		
MUN_{it}	0.210***	0.127***	0.245***	0.077**		
	(0.000)	(0.010)	(0.000)	(0.011)	1,000	
$ISLAND_{it}$	0.194***	0.070**	0.093***	0.448***	0.034	
	(0.001)	(0.023)	(0.002)	(0.000)	(0.266)	1,000

Number of Observations = 1,044.
Explanation of variable operationalization in table 2.

* **, **= P-value significant 1%, 5%

Source: Secondary data, STATA-14.2 output (Sakinah, 2023).

The main variables $SDG11_{it}$, $CPEI_{it}$, and $APIP_{it}$, have a correlation with each other as shown in table 3. As explained in the previous chapter, there is a positive correlation between the variables $APIP_{it}$ and $CPEI_{it}$ towards $SDG11_{it}$. This indicates that SDG11 is not only correlated with APIP and Corruption, but also correlated with the size, age, geographical location and status of local governments.

b. Hypothesis test

Table 4
Hypothesis Testing Results

Variable	Expected Sign	Individual Model Test			
		$CPEI_{it}$	**$SDG11_{it}$**	**$CPEI_{it}$**	**$SDG11_{it}$**
1	**2**	**3**	**4**	**5**	**6**
_CONS		1,127	29,754	1,127	29,754
		(0.000)	(0.000)	(0.000)	
$CPEI_{it}$			2,250**		2,250
			(0.026)		(0.205)
$APIP_{it}$		0.209***	6,973***	0.209***	6,973***
		(0.000)	(0.000)	(0.000)	(0.000)
$AGES_{it}$		0.002***	0.123***	0.002***	0.123***
		(0.000)	(0.000)	(0.000)	(0.000)
$ISLAND_{it}$	(+)	-0.023	4,090***	-0.023	4,090***
		(0.539)	(0.004)	(0.538)	(0.004)
MUN_{it}		0.044**	4,121***	0.044**	4,121***
		(0.079)	(0.000)	(0.078)	(0.000)
Prob > chi2 / Prob > F		0,000	0,000		0,000
Pseudo R2 / Adj R-squared		0.108	0.172		

Number of Observations = 1,044.
Explanation of variable operationalization in table 2.
* **, **, * = significant P-value 1%, 5%, 10%.

Source: Secondary data, STATA-14.2 output (Sakinah, 2023).

In table 4 column (3) with a coefficient of 0.209,shows that the $APIP_{it}$ variable has a positive effect on $CPEI_{it}$, with a significant level at the 1% level, which means that the data used in this research supports H1, meaning an increase in capability from $APIP_{it}$ has a positive effect on maturity $CPEI_{it}$, this means that, when APIP has played a good role, it will be followed by an increase in the corruption index, which means that corruption cases in an area are low. Next, in table 5 column (4)with a coefficient of 6.973 shows that the variable $APIP_{it}$ has a positive effect on the $SDG11_{it}$ variable at a significant level at the 1% level. It can be said that the data used in this research supports H2, which means that when APIP has played a good role it will be followed by an increase in SDGs. In table 5 column (4) shows that variable H3, equal to 2,250, has a significant positive effect of 5%. This also explains that the better the control of corruption, the more the SDGs goals will be achieved. From the full model test, there is no mediation from CPEI regarding APIP to SDG 11. The role of control variables in this research framework is based on the results of individual model tests in 5 column thickness (3), providing a clear picture of the variables that have a significant influence on the $CPEI_{it}$ variable, namely $AGES_{it}$ with a coefficient of 0.002 which has a significant positive effect at the 1% level, and MUN_{it} with a coefficient of 0.044 which has a positive effect at a significance of 1%. Meanwhile, the $ISLAND_{it}$ variable has no significant effect on the $CPEI_{it}$ variable. The results of this research show that apart from APIP's capabilities, there are other variables such as regional age and geographical location which can influence corruption control.

Meanwhile, the results of individual model testing in 5 column thickness (4), provide a clear picture of the variables that have a significant positive effect of 1% on the $SDG11_{it}$ variable, namely $AGES_{it}$ with a coefficient of 0.123, $ISLAND_{it}$ with a coefficient of 4.090, and MUN_{it} with a coefficient of 4.121.The results of this research also show that apart from APIP capability, there are also other variables such as the size and age of the area, as well as geographical location which also contribute to achieving SDG 11, namely the percentage of households that have access to adequate and affordable housing.

c. Discussion

With the acceptance of the first hypothesis, it shows that APIP has a positive effect on controlling corruption, widely supported by previous researchers who stated the importance of strong and independent anti-corruption institutions, including APIP (Heywood, 2014) and other defense institutions to engage constructively with both civil society and defense companies to strengthen institutional integrity (Pyman et al., 2008). Furthermore, some of this research also supports previous research by (Shah, 2007;Johnston, 2005);Masdar et al., 2021), (Kaufmann et al., 2011) which also shows the importance of APIP's authority in creating accountability and transparency, two important elements in controlling corruption, where audit institutions must have adequate capacity to carry out effective audits and investigations. one of the indicators measures government effectiveness, including APIP's capability in controlling corruption. The second hypothesis also shows that APIP capabilities influence the achievement of SDGs. These findings have supported previous research analyzing how effective governance practices and strong monitoring mechanisms, including the role of APIP, can support the achievement of various targets in the SDGs, including inclusive and sustainable infrastructure and other housing. Previous research includes: (Sachs, 2015) which emphasizes the importance of institutions in achieving sustainable development, including sustainable city infrastructure. (Griggs et al., 2013) And (Hallegatte et al., 2016). Also stating the same thing, namely strong policies and governance and participation from all sectors of society are the keys to achieving the SDGs, for example in managing disaster risk, which is directly related to SDG 11 concerning Resilient cities and communities. Meanwhile, the third hypothesis stating that controlling corruption has an impact on SDG 11 supports several researchers who have explored the relationship between controlling corruption and achieving SDGs. One of them is research conducted by an academic who has written extensively about political corruption and how its eradication can help achieve the SDGs. (Heywood, 2018). Other researchers who discuss various aspects of the relationship between controlling corruption and achieving the SDGs, with a focus on the link between good governance, effective anti- corruption policies, and progress in sustainable urban development, include(Khan et al., 2019),(Kaufmann et al., 2011) And (Mungiu-Pippidi, 2015).

The connection with the theory used is that in the context of achieving the SDGs Sustainable Development Goals, the government can be considered as the principal, which has the aim of achieving the SDGs, while APIP can be considered as an agent responsible for monitoring and ensuring that policies and programs are implemented. implemented effectively and efficiently. Strengthening APIP capabilities and controlling corruption are two important factors in achieving the SDGs, because these two factors influence how effective a country is in implementing and monitoring sustainable development policies. This theory also explains how conflicts of interest and information asymmetry between principals and agents can result in problems such as corruption, and how monitoring mechanisms (such as strengthening APIP capabilities) can help reduce these problems (Eisenhardt, 1989). Stakeholder theory stresses that for entities, like APIP, to achieve sustainable goals like SDG 11, they must consider the interests and influence of all parties involved, not just a select few. This translates to involving stakeholders from various sectors in decision-making, ensuring programs reflect diverse needs and gain wider acceptance. One of the reinforcements of this theory is (Carroll, 1991) introducing a model of corporate social responsibility that involves stakeholders.

Based on the discussion above, it can be concluded that in general the results of this research have empirically proven the existence of a link between SDGs, APIP and Corruption, as stated by (Collier, 2008) in his various works has emphasized that effective and transparent governance from the government is the key to fighting corruption and achieving inclusive and sustainable development. (Kaufmann et al., 2009) they developed the Worldwide Governance Indicators (WGI), which measures governance and shows that countries with good governance scores tend to have lower levels of corruption and better development performance.These researchers, among many others, have provided empirical and theoretical evidence supporting the idea that good governance is a prerequisite for reducing corruption and achieving sustainable development.

CONCLUSION

a. Conclusion

Based on the results of this research, it can be concluded that strengthening the capabilities of the APIP and controlling corruption play an important role in ensuring that the resources allocated to achieve the SDGs are used efficiently, effectively and transparently. As a closing step, let us remember that achieving the SDGs is not just the responsibility of one party, but is the result of cooperation between various elements of society.

b. Research Implications

The implication of this research is the need for local governments to strengthen strategies in reducing corruption cases. Therefore, to realize the achievement of the SDGs, regional governments need to make efforts to increase APIP capabilities to control regional corruption in Indonesia. Evaluation of households that do not have access to adequate and affordable housing also needs to be carried out to measure the extent

c. Research Limitations

This research only used two years of data and only analyzed 1 of the global targets SDGs, namely in the field of education or SDG 11.

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