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## Internal Control And Cyber Risk Mitigation In The Regional Government Information System (SIPD): Evidence From Tabanan Regency Government, Indonesia

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**Abstract:** The increasing adoption of digital technologies in public sector organizations has transformed regional financial management practices while simultaneously exposing local governments to growing cybersecurity risks. In Indonesia, the Regional Government Information System (Sistem Informasi Pemerintahan Daerah—SIPD) has become a strategic platform for integrating planning, budgeting, administration, and financial reporting processes. Despite the widespread implementation of SIPD, previous studies have primarily focused on administrative effectiveness and financial reporting quality, with limited attention given to the role of internal control in mitigating cyber risks within local government information systems. This study aims to analyze the role of internal control as a cyber risk mitigation mechanism in the implementation of SIPD within the Tabanan Regency Government, Indonesia. A qualitative descriptive approach was employed using secondary data obtained from official government documents, public reports, regulatory documents, and relevant academic literature. Data were analyzed through data reduction, data presentation, and conclusion drawing to identify the relationship between internal control practices and cyber risk management in SIPD implementation. The findings indicate that SIPD has strengthened the integration of regional financial management processes and supported the advancement of digital governance in Tabanan Regency. Furthermore, internal control contributes significantly to cyber risk mitigation by enhancing user access monitoring, ensuring data accuracy, strengthening system supervision, and protecting digital financial information from potential cybersecurity threats. Effective internal control mechanisms help maintain accountability, system reliability, and information security in digital-based financial administration. This study contributes to the literature by extending the discussion of SIPD beyond financial reporting effectiveness toward cyber governance and information security perspectives. Practically, the findings provide insights for local governments seeking to strengthen cybersecurity readiness and internal control frameworks to support sustainable digital governance and secure public financial management.

**Keywords:** Internal Control, Cyber Risk Mitigation, Cyber Governance, Information Security, SIPD, Local Government.

## INTRODUCTION

Digital transformation in the public sector is encouraging local governments to strengthen information systems that support more effective, transparent, and accountable financial management. One policy implemented by the government is the Regional Government



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Information System (SIPD), which is used for integrated regional financial planning, budgeting, administration, and reporting. Through SIPD, local governments are expected to improve the quality of financial governance more quickly and accurately. The integrated system also facilitates the monitoring process and simplifies decision-making within regional government organizations. Therefore, SIPD is a crucial part of supporting digital-based bureaucratic reform in the local government sector (Mais et al., 2024; Naida et al., 2024; Puspitawati et al., 2023).

Tabanan Regency is one of the regions that continues to promote digital transformation through the implementation of the Electronic-Based Government System (SPBE). The Tabanan Regency Government is also actively improving information technology-based public services as part of strengthening regional governance. The use of this digital system demonstrates the growing use of technology in regional financial management. Furthermore, the use of the Regional Financial Reporting System (SIPD) is also a crucial component in supporting regional financial administration and reporting processes. This demonstrates that digitalization within the Tabanan Regency Government is ongoing and is part of strengthening technology-based public services (Tabanan Regency Communication and Informatics Office, 2024; Tabanan Regency Statistics Agency, 2024).

Ideally, the implementation of the Regional Financial Reporting System (SIPD) is expected to improve work efficiency, strengthen accountability, and maintain the quality of regional financial reports. However, in practice, the use of digital systems also presents new challenges in managing regional government information. Reliance on digital systems increases risks such as system disruptions, unauthorized access, data input errors, and potential information leaks. These risks can impact the security of regional financial data and disrupt government activities if not managed properly. Therefore, the implementation of the SIPD requires not only an integrated system but also internal controls capable of maintaining the security of its continuous use (Djou et al., 2024; Hidayat & Kurniawan, 2023).

Previous research has shown that the implementation of SIPD influences the quality of local government financial reports and supports the effectiveness of public sector financial management.



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Naida et al. (2024) explain that local government information systems and internal controls contribute to the quality of regional financial reports. Research by Jayanti and Supriatna (2024) also emphasizes the importance of SIPD governance audits to support oversight of regional information systems. Meanwhile, Fiona Paat and Saleh (2023) show that the use of SIPD helps improve the quality of regional financial reporting. This demonstrates that SIPD plays a crucial role in supporting regional financial governance (Naida et al., 2024; Jayanti & Supriatna, 2024; Fiona Paat & Saleh, 2023).

However, previous research has focused more on the effectiveness of financial reporting and the success of information system implementation. Studies examining the relationship between internal control and cyber risk mitigation in the use of SIPD are still relatively limited, particularly in local governments in Indonesia. Furthermore, research specifically addressing Tabanan Regency is still scarce. This is despite the fact that each local government has different organizational characteristics and digital readiness. This situation indicates a research gap that needs further study so that discussions on SIPD focus not only on financial administration but also on the security of regional information systems (Mais et al., 2025; Pramesti & Firmansyah, 2024; Sari et al., 2025).

Based on these conditions, this study was conducted to analyze the role of internal control in mitigating cyber risks in the implementation of SIPD in the Tabanan Regency Government. This research is important because the digitalization of regional finances is not only related to administrative efficiency, but also related to data protection and information system security. Furthermore, this study is expected to complement previous studies that have limited discussion of cyber risks in the use of SIPD in local governments. The results of this study are expected to provide academic contributions to government accounting studies and become a consideration for the Tabanan Regency Government in strengthening internal controls in regional information systems (Mais & Nuryati, 2025; Rahmatika & Afiah, 2024; Nurhayati & Riharjo, 2023).

## LITERATURE REVIEW

### Regional Government Information System (SIPD)



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The Regional Government Information System (SIPD) is an integrated information system used by local governments to support the planning, budgeting, implementation, administration, and reporting of regional finances. The SIPD is part of the government's efforts to strengthen the digitalization of public sector financial governance to ensure more effective and integrated administrative processes. Through this system, regional financial data can be managed more quickly and better documented. SIPD also helps local governments improve the quality of financial information and support more accurate decision-making. In practice, the use of SIPD is a crucial part of supporting accountability and transparency in regional financial management (Mais et al., 2024; Naida et al., 2024; Arif & Firmansyah, 2024).

The implementation of SIPD is also related to improving the quality of digital-based public services. An integrated system facilitates local governments in formulating financial policies and monitoring budget implementation more efficiently. However, the use of SIPD still requires organizational readiness, information technology support, and human resource capabilities to operate the system optimally. Without adequate preparedness, SIPD use can create technical obstacles that impact the effectiveness of regional financial management. Therefore, the success of SIPD implementation is influenced not only by technology but also by organizational readiness and consistent internal oversight (Puspitawati et al., 2023; Sari et al., 2025).

## **Internal Control**

Internal control is a crucial component of public sector organizations as it relates to the oversight, risk management, and accountability processes in regional financial management. Within local government, internal control helps ensure organizational activities comply with policy and supports the accuracy of the information produced. Internal control also helps prevent administrative errors and strengthens oversight of regional financial management. In the digital era, the internal control function is becoming increasingly important as organizations manage not only manual documents but also technology-based information systems. Therefore, internal



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control is a crucial component in supporting more accountable and sustainable regional governance (Mais & Nuryati, 2025; Rahmatika & Afiah, 2024).

In the implementation of SIPD, internal control is crucial because digital systems require consistent oversight to ensure they operate according to organizational goals. Effective internal control helps local governments maintain the accuracy of financial data and reduce the risk of errors in system use. Furthermore, internal control also helps evaluate the use of information technology to ensure the system remains secure and accountable. In the digital environment of local governments, internal control focuses not only on financial administration but also on the security of the information used within the system. Therefore, internal control is crucial in supporting the sustainable implementation of SIPD (Mais et al., 2025; Nurhayati & Riharjo, 2023; Pramesti & Firmansyah, 2024).

## Cyber Risks to Local Governments

Cyber risk is a potential threat to digital systems that can disrupt data security, operational activities, and organizational stability. In local government environments, the increasingly widespread use of information systems makes financial data management more dependent on digital technology. This situation increases the likelihood of system disruptions, unauthorized access, data loss, and leaks of regional financial information. Cyber risk in the public sector requires attention because it can impact the quality of public services and reduce public trust in local governments. Therefore, cyber risk management is a crucial part of supporting digital-based local governance (Hidayat & Kurniawan, 2023; Pramesti & Firmansyah, 2024).

In the context of SIPD implementation, cyber risk is a relevant issue because the system is used to manage critical and ongoing regional financial data. If system security is not optimally managed, information technology disruptions can directly impact regional financial administration and reporting processes. Internal control can be a mitigation measure by helping organizations identify risks, monitor system access, and evaluate information technology use. Thus, internal control not only supports regional financial accountability but also serves as a preventative



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measure against digital risks in the regional government system (Mais, Aeni, & Rahmawati, 2025; Djou et al., 2024; Hidayat & Kurniawan, 2023).

## Previous Research and Research Gap

Research on SIPD and internal control in local governments has yielded mixed results. Naida et al. (2024) explained that the implementation of local government information systems and internal control impacted the quality of local government financial reports. Puspitawati et al. (2023) also stated that SIPD implementation supports improved quality of local financial reports through more integrated administrative processes. This research indicates that SIPD contributes to the effectiveness of public sector financial management. However, most research still focuses on SIPD in the administrative and reporting aspects of local finance (Naida et al., 2024; Puspitawati et al., 2023).

Other research highlights the importance of internal control in maintaining the accountability and quality of local government financial information. Rahmatika and Afiah (2024) explain that internal control contributes to the quality of local government financial reports. Meanwhile, recent research also shows that internal control is linked to information technology risk management in the public sector. However, research directly linking internal control to cyber risk mitigation in the use of SIPD is still relatively limited. Furthermore, research specifically conducted on the Tabanan Regency Government is also scarce (Mais & Nuryati, 2025; Rahmatika & Afiah, 2024; Pramesti & Firmansyah, 2024).

Based on previous research, this study was conducted to complement the study of SIPD implementation in local governments by adding a cyber risk mitigation perspective through internal control. This study not only discusses SIPD from the perspective of administrative effectiveness and financial reporting quality, but also highlights information system security in regional financial management. The study's focus on the Tabanan Regency Government is also different because it provides a more specific overview at the local government level. Therefore, this study is expected to add to the study of government accounting and provide practical benefits



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for local governments in strengthening internal control in the use of SIPD (Mais et al., 2025; Sari et al., 2025; Tabanan Regency Communication and Informatics Office, 2024).

## METHOD

This study employed a qualitative case study approach to investigate the role of internal control in mitigating cyber risks associated with the implementation of the Regional Government Information System (*Sistem Informasi Pemerintahan Daerah*—SIPD) in the Tabanan Regency Government, Indonesia. A case study design was selected because it facilitates an in-depth examination of governance practices, internal control mechanisms, and information security issues within a specific organizational context (Yin, 2018).

The study focused on the Tabanan Regency Government due to its active implementation of SIPD and its commitment to strengthening digital governance through the Electronic-Based Government System (*Sistem Pemerintahan Berbasis Elektronik*—SPBE). The case provides an appropriate setting for examining the interaction between internal control practices and cyber risk mitigation in local government information systems.

Data were collected from multiple secondary sources to ensure comprehensive coverage of the research phenomenon. These sources included official government reports, SPBE evaluation documents, regional regulations, statistical publications issued by the Tabanan Regency Central Statistics Agency, public information published by the Department of Communication and Informatics of Tabanan Regency, and peer-reviewed academic publications related to SIPD implementation, internal control systems, cyber governance, and information security. The use of multiple documentary sources enabled a systematic assessment of governance practices and cybersecurity-related issues within the implementation of SIPD.

The data were analyzed using thematic content analysis. The analytical process consisted of three stages. The first stage involved data condensation through the identification and selection of information relevant to SIPD implementation, internal control practices, and cyber risk management. The second stage focused on data categorization and thematic coding to identify



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recurring patterns and relationships among the identified themes. The third stage involved interpretation and conclusion drawing to explain how internal control mechanisms contribute to cyber risk mitigation in the context of regional government information systems (Miles et al., 2014).

Trustworthiness was established through source triangulation by comparing information obtained from government documents, regulatory frameworks, statistical reports, and academic literature. This procedure enhanced the credibility, dependability, and consistency of the findings. Analytical rigor was further supported by maintaining a transparent documentation process throughout data collection and analysis (Patton, 2015).

## RESULTS AND DISCUSSION

### Implementation of SIPD in Tabanan Regency Government

The implementation of the Regional Government Information System (SIPD) in the Tabanan Regency Government demonstrates the continued development of digitalization in regional financial management. SIPD is used to support integrated regional financial planning, budgeting, administration, and reporting. This system assists regional officials in compiling financial data in a more focused manner and streamlines coordination between work units. In practice, the use of SIPD also supports more effective and digitally documented administrative processes. This demonstrates that SIPD is a crucial component of regional financial governance in Tabanan Regency (Mais et al., 2024; Tabanan Regency Communication and Informatics Office, 2024; Arif & Firmansyah, 2024).



**Figure 1.** SPBE Evaluation in Tabanan Regency

Source: Department of Communication and Informatics of Tabanan Regency (2024)

Figure 1 shows that the Tabanan Regency Government continues to strengthen digital governance through the implementation and evaluation of SPBE. This supports the optimization of the use of SIPD in regional financial management. The Tabanan Regency Government also continues to promote digital transformation through the Electronic-Based Government System (SPBE). This demonstrates the local government's efforts to improve the quality of technology-based public services. In government accounting, the use of the Electronic-Based Government System (SIPD) helps produce more organized and easily monitored financial information. The integrated system also supports more targeted regional financial oversight. Therefore, the implementation of the SIPD in Tabanan Regency is part of strengthening digital-based governance (BPS Tabanan Regency, 2024; Puspitawati et al., 2023).

## Internal Control in SIPD Implementation

The implementation of SIPD in regional financial management requires the support of well-functioning internal controls. Internal controls play a role in ensuring the system's use adheres to

procedures and helps reduce administrative errors. Furthermore, internal controls help ensure the accountability of financial data input into the system. Within local government, internal oversight is also crucial for maintaining consistency in system implementation across regional agencies. With effective internal controls, SIPD implementation can proceed more orderly and support the quality of regional financial management (Mais & Nuryati, 2025; Rahmatika & Afiah, 2024).

In the Tabanan Regency Government, strengthening digital governance is also related to organizational readiness and internal oversight. The use of SIPD depends not only on the system but also on the implementation of oversight by the local government. Internal control helps ensure system use complies with applicable policies. Furthermore, consistent oversight helps mitigate obstacles during SIPD use. This demonstrates the crucial role of internal control in supporting SIPD implementation in Tabanan Regency (Naida et al., 2024; Sari et al., 2025).



**Figure 2.** Evaluation of Electronic-Based Government System (SPBE)  
Source: Tabanan Regency Communications and Information Service (2022)



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Evaluation of SPBE implementation shows that internal supervision and organizational readiness are important factors in supporting the effectiveness of SIPD implementation in local governments.

## Cyber Risks in SIPD Use

On the other hand, the use of SIPD also presents new challenges in the form of increased cyber risks in local government information systems. Dependence on digital technology makes financial management activities more reliant on information systems. This situation can increase risks such as system disruptions, access delays, data errors, or potential information leaks. In a local government environment, these risks can impact the smooth administration and accountability of regional financial management. Therefore, system security is a crucial part of SIPD implementation (Hidayat & Kurniawan, 2023; Pramesti & Firmansyah, 2024).

In Tabanan Regency, the strengthening of digitalization through SPBE demonstrates the growing use of technology within the local government. This benefits work effectiveness, but also requires attention to information security. Managing financial data through SIPD requires a secure and controlled system. If system oversight is not effective, potential disruptions can impact regional financial administration activities. Therefore, cyber risk mitigation is a crucial component of local government digital governance (Tabanan Regency Communication and Informatics Office, 2024; Djou et al., 2024).



**Figure 3.** SPBE Index of Tabanan Regency in 2023  
Source: Regional Regulation of Tabanan Regency Number 4 of 2024

The increase in the SPBE index indicates that the Tabanan Regency Government continues to improve the quality of digital governance and information system management in regional government administration.

### Internal Control as Cyber Risk Mitigation

The research results show that internal control plays a crucial role in mitigating cyber risks in the implementation of the Regional Financial Data System (SIPD) in Tabanan Regency. Internal control helps oversee system usage and maintain the security of regional financial data. Furthermore, internal control helps reduce potential errors and ensure system usage complies with organizational policies. In regional government digital systems, consistent oversight is essential to ensure the security of SIPD use and support of government activities. Therefore, internal control is a crucial component in strengthening regional government digital governance (Mais, Aeni, & Rahmawati, 2025; Pramesti & Firmansyah, 2024).

The findings of this study complement previous research that focused more on the SIPD from the perspective of administrative effectiveness and financial reporting quality. This study



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demonstrates that the use of SIPD is also related to information security and data protection in local governments. In the Tabanan Regency Government, internal control is a crucial component in maintaining a balance between digital transformation and information technology risk management. Therefore, internal control not only supports regional financial accountability but also serves as a cyber risk mitigation measure in SIPD implementation (Mais et al., 2025; Naida et al., 2024; Sari et al., 2025).

Aspect	Role of Internal Control	Potential Risk
System Access	Monitoring user authorization	Unauthorized access
Financial Data	Maintaining data accuracy	Data manipulation
System Supervision	Monitoring SIPD implementation	System disruption
Information Security	Protecting digital financial information	Cybersecurity threats

*Table 1. Internal Control and Cyber Risk Mitigation in SIPD Implementation*

The table shows that internal control is closely related to cyber risk mitigation in the implementation of SIPD in local governments. Monitoring system access helps maintain the security of regional financial data and reduces the potential for misuse of information systems. Furthermore, internal control helps ensure that administrative processes follow procedures and supports the stability of SIPD use. In the context of regional government digitalization, information system security is crucial for maintaining effective regional financial management. Therefore, strengthening internal control and system security needs to be carried out continuously in the implementation of SIPD in Tabanan Regency (Pramesti & Firmansyah, 2024; Djou et al., 2024; Mais et al., 2025).

## CONCLUSION

This study examined the role of internal control in mitigating cyber risks in the implementation of the Regional Government Information System (SIPD) within the Tabanan



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Regency Government. The findings indicate that SIPD supports the integration of regional financial planning, budgeting, administration, and reporting processes. The system contributes to the improvement of accountability, transparency, and efficiency in regional financial management. The implementation of SIPD also reflects the ongoing development of digital governance within local government institutions.

The findings identify internal control as a critical mechanism for maintaining the security and reliability of digital financial information systems. Internal control supports user access monitoring, data accuracy, system supervision, and information security protection. These functions reduce exposure to unauthorized access, data manipulation, system disruption, and other cybersecurity threats. Internal control strengthens organizational capacity to manage risks associated with digital transformation in the public sector.

This study contributes to the literature on public sector digital governance by positioning internal control as an essential component of cyber risk mitigation in local government information systems. The study expands existing discussions on SIPD beyond administrative effectiveness and financial reporting quality by incorporating information security and cyber governance perspectives. The findings provide practical insights for local governments seeking to strengthen cybersecurity readiness and governance mechanisms in digital financial management environments.

The study is limited by the use of secondary data derived from public documents and literature sources. Empirical evidence from system users and government officials was not included in the analysis. Future studies may employ interviews, surveys, or multiple-case study designs to generate a deeper understanding of cybersecurity governance, internal control effectiveness, and cyber risk management practices in local government organizations.



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