
Risk Management, Corruption Control, and Public Monitoring: Do They Improve Government Performance Accountability?

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Abstract

Performance accountability plays an important role in good governance, but not all local governments in Indonesia have implemented it well. Currently, the Indonesian government is starting to focus on implementing risk management and corruption control by implementing an evaluation of the implementation of these two things beginning in 2021. In addition, public monitoring is also increasingly important, as seen from the increasing number of people daring to express their opinions about government performance through social media. For this reason, this study examines the effect of risk management, corruption control, and public monitoring in improving government performance accountability, which has rarely been studied. Secondary data was obtained from the Ministry of State Apparatus Utilization and Bureaucratic Reform, the Financial and Development Supervisory Agency, the Statistics Indonesia, the Supreme Audit Agency, and the Ministry of Home Affairs. The sample used is district/city governments in Indonesia in 2021 and 2022 with a total of 961 observations. The analytical tool used is panel data multiple linear regression using E-views 12. The results show that risk management and public monitoring positively affect government performance accountability, while corruption control has no effect. This research can be a consideration and input for local governments to improve understanding and implementation of risk management further and increase the effectiveness of corruption control by making effective policies that are not just a formality and implementing them optimally, and for the public to be more actively involved in development and monitoring government performance so that government performance accountability increases.

Keywords: risk management, corruption control, public monitoring, government performance accountability

1. Introduction

1.1 The Importance of Government Performance Accountability

Government performance accountability is important in good governance. Performance accountability is a form of government accountability as an agent for the use of public resources (principals) with clear targets and performance measures so that the results are beneficial to the

public (Rahmasari & Setiawan, 2022). Government performance accountability also plays an important role in bureaucratic reform to improve the quality of public services and realize a clean government, free of corruption, collusion, and nepotism (Kahar et al., 2023).

Currently, there are still various problems with government performance accountability, including government programs whose targets and measures of success are unclear, such as the construction of reservoirs not accompanied by irrigation channels, the construction of new ports not supported by road access to the port, and the many cases of corruption in Indonesia, especially in local governments (Alika, 2021). Data from the Corruption Eradication Commission (KPK) for 2019-2023 shows that 306 corruption cases occurred in the district/city government which was the most compared to other agencies (KPK, 2024). In addition, data from the Ministry of PANRB in 2022, not all local governments have good performance accountability, as seen from the number of district/city governments that obtained a performance accountability score of “B (good) and above” only 72.04% (366 out of 508) from the 2024 target of 100% and there are still district/city governments that have an accountability score of C (less) as much as 6.69%. For this reason, the government needs to further improve its performance accountability.

Several researches on the importance of government performance accountability have been conducted. Muhtar et al. (2021) stated that good performance accountability can reduce information asymmetry. Pribadi (2021), performance accountability can increase public satisfaction. Salomo & Rahmayanti (2023), local government performance accountability supports the creation of national administrative reform in Indonesia. The implementation of government performance accountability is not just a formality but becomes a government awareness in carrying out its duties. In contrast to Saputra & Setiawan (2021), performance accountability can reduce regional losses but has no significant effect on the level of corruption. Supervision is important so that the government (agent) works according to the planned objectives and is responsible for its work in the public interest (principal). Supervision can come from internal and external government. Internal supervision is through internal control, while external supervision can be through public monitoring. Internal control has an important role in improving local government performance accountability (Kurnia & Setiawan, 2023; Yudanto & Pesudo, 2020; Rahmasari & Setiawan, 2022). In internal control, there are two important aspects, namely risk management and corruption control. The government began to focus on improving these two aspects to improve government internal control with the issuance of BPKP Regulation No. 5 of 2021 which came into force in 2021. In its implementation, until 2022, the number of district/city governments that have implemented good risk management (Management Risk Index (MRI) level 3 and above) is only 15.35% of the total 508 which is the agency with the lowest percentage compared to ministries/institutions/business entities. In addition, there are still district/city governments that have an MRI score of less than level 1 (have not formally implemented risk management) at 9.05%. For the effectiveness of corruption control, the number of local governments that have done well (level 3) is only 16 out of a target of 79 local governments and the average is at level 2 of the Corruption Control Effectiveness Index (IEPK) (BPKP, 2023).

The importance of risk management in improving government performance accountability has been studied by Indrijantoro & Irwansyah (2023); Yudianto & Ningsih (2023); and Alijoyo & Fisabilillah (2021) that with proper risk management, government performance accountability increases and makes government governance better. Unlike Mujannah et al. (2019), government performance accountability is not influenced by risk assessment. The importance of effective corruption control in improving local government performance accountability has been studied by Hadi & Chariri (2023) and Kartiko (2024). In contrast, Ahyaruddin & Azmi (2019) and Heriningsih & Marita (2013) that the level of corruption does not affect local government performance, good performance is not necessarily corruption-free. This means that corruption control efforts have no impact on local government performance.

The importance of public monitoring can be seen from the fact that many people have become more courageous in expressing their aspirations and opinions on government performance through social media, official government websites, public complaint services, and so on. However, this freedom of expression is still accompanied by intimidation and silencing efforts (Dwiastono, 2023). The important role of public monitoring on performance accountability has been researched, among others by Muhtar et al. (2021), public monitoring using the Human Development Index (IPM) encourages better government performance accountability. Nor et al. (2018), government financial performance accountability is influenced by IPM. Kahar et al. (2023), the effect of IPM on local revenue supports government performance. Conversely Setiawan et al. (2022), IPM has no impact on improving government performance accountability.

From the explanation of the problems above and the gaps in previous research, this research will examine the effect of risk management, corruption control, and public monitoring in improving local government performance accountability. This research is important because it adds to empirical studies on factors that affect local government performance accountability, especially risk management, corruption control, and public monitoring which are different from previous studies and are still rarely studied. This is because risk management and corruption control began to be focused on by the Indonesian government in 2021 and began to have their measurements for evaluation. In addition, the results of this study have practical implications for local governments because they can be references and recommendations to further strengthen risk management and make corruption control more effective to improve local government performance accountability. In addition, for the public, to further improve government performance accountability, the public needs to be more involved and participate in public monitoring.

1.2 Hypothesis

1.2.1 Risk Management and Government Performance Accountability

As an accountability of the government as an agent in the use of public resources (principal), the government carries out performance accountability. In this agency relationship, there is the potential for conflicts of interest between the public and the government, information

asymmetry, and the risk of the government not acting in the public interest. For this reason, risk management is needed to identify possible events that can interfere with achieving goals so that the government can make the right policies and take preventive and risk mitigation actions so that the impact is not too great (BPKP Regulation No. 4 of 2021; Ginting et al., 2023). Effective risk management will make risk handling faster and more responsive. In addition, risk management reports can increase transparency and reduce information asymmetry between the government and the public so that government performance accountability increases (Yudianto & Ningsih, 2023). This means that the better risk management is, the more government performance accountability increases. In line with Indrijantoro & Irwansyah (2023); Bakar, et al (2019) that with proper risk management, government performance accountability increases. Yudianto & Ningsih (2023), governments that implement risk management have higher performance accountability. Alijoyo & Fisabilillah (2021), the success and performance of an organization depend on risk management. But not in line with Mujannah, et al. (2019), government performance accountability is not influenced by risk assessment. Therefore, the first hypothesis is as follows:

H1: Risk management has a positive effect on improving government performance accountability.

1.2.2 Corruption Control and Government Performance Accountability

In carrying out its duties as an agent in managing public resources, the government can behave opportunistically for its interests and commit abuse (corruption). To overcome this, corruption control is needed to detect the possibility of corruption early, prevent corruption, and handle corruption cases. The more effective corruption control is carried out, the more government performance accountability will increase. In line with Hadi & Chariri (2023), the quality of corruption control has a positive effect on government performance. Kartiko (2024), effective corruption control will support political stability so that government accountability increases. In contrast, Ahyaruddin & Azmi (2019), the level of corruption does not affect local government performance, which means that corruption control efforts have no impact on local government performance. Heriningsih & Marita (2013), good government performance is not necessarily free from corruption. The second hypothesis of this study is:

H2: Corruption control has a positive effect on improving government performance accountability.

1.2.3 Public Monitoring and Government Performance Accountability

In order for the tasks carried out by the government as an agent to be in accordance with the stated objectives, for the public interest (principal), and to prevent irregularities, direct supervision from the public is required. The public conducts monitoring by participating in the planning, implementation, and evaluation processes through public deliberations, conveying aspirations or complaints, either directly or through the media or official websites. Public monitoring is closely related to the quality of human life, especially the level of public education which is one of the indicators in the human development index (IPM) (Muhtar et al., 2021). Human development, emphasizes the importance of community participation in the development process so that everyone has the same opportunity to gain welfare (Statistics Indonesia, 2023).

The higher the quality of human life, the greater the public monitoring of government performance, so that government performance accountability will increase. Following Muhtar et al. (2021), public monitoring can encourage better accountability of government performance. Nor et al. (2018), IPM affects the accountability of government financial performance so that it is getting better. Kahar et al. (2023), local revenue is influenced by IPM so that it supports government performance. Conversely Setiawan et al. (2022), IPM has no impact on improving government performance accountability. Therefore, the third hypothesis of this study:

H3: Public monitoring has a positive effect on improving government performance accountability.

2. Method

2.1 Research Design

This research is a quantitative research with secondary data. Data were obtained from the Ministry of State Apparatus Utilization and Bureaucratic Reform (Kemen PANRB) for Government Agency Performance Accountability System (SAKIP) scores, the Financial and Development Supervisory Agency (BPKP) for Risk Management Index (MRI) and the corruption control effectiveness index (IEPK), the Statistics Indonesia (BPS) for human development index (IPM) data and population, the Supreme Audit Agency (BPK) for financial data, and the Ministry of Home Affairs (Kemendagri) for data on the type of government and local government status.

2.2 Population and Sample

All district/city governments in Indonesia are the population in this research. The sample used in this research was obtained using a purposive sampling method with the criteria that the city district government has complete data, namely having conducted a SAKIP evaluation and evaluated by the Ministry of PANRB, conducted a risk management and corruption control assessment that BPKP has evaluated, has IPM data, has BPK audited financial reports that have been published, and other data needed in this research. The years 2021 and 2022 are used because this research refers to the latest regulations that came into force in 2021, namely Regulation of the Minister of PANRB No. 88 of 2021 concerning the evaluation of government performance accountability and BPKP Regulation No. 5 of 2021, concerning the assessment of risk management and corruption control.

2.3 Variables and Measurements

The dependent variable in this study is government performance accountability (GOPAC), while the independent variables are risk management (RIMAN), corruption control (COCO), and public monitoring (PUBMT) with control variables of asset (ASSET), local own-source revenue (LOREV), population (POPU), and type of local government (TYPE). The variable and their measurements are shown in Table 1.

Table 1. Variables and Measurements

Variable	Symbol	Measurement	Reference
Dependent Variable			
Government performance accountability	GOPAC	SAKIP Index: very satisfactory (AA) = 7, satisfactory (A) = 6, very good (BB) = 5, good (B) = 4, sufficient (CC) = 3, less (C) = 2, and very less (D) = 1	Minister of PANRB Regulation No. 88 of 2021, Kahar et al. (2023), Muhtar et al. (2021)
Independent Variable			
Risk management	RIMAN	Risk management index (MRI): optimized = 5, managed = 4, defined = 3, repeatable = 2, adhoc = 1	BPKP Regulation No. 5 of 2021
Corruption control	COCO	Corruption control effectiveness index (IEPK): fruitful = 5, changing = 4, working = 3, learning = 2, bad = 1	BPKP Regulation No. 5 of 2021
Public monitoring	PUBMT	Human development index (IPM)	Widagdo & Munir (2017), Muhtar et al. (2021)
Control Variable			
Asset	ASSET	Natural logarithm of total assets	Winarna et al. (2021), Kahar et al. (2023), Setiawan et al. (2022)
Local own-source revenue	LOREV	Local own-source revenue/ total revenue	Rahmasari & Setiawan (2022)
Population	POPUP	Natural logarithm of total population	Winarna et al. (2021), Wardhani et al. (2017)
Type of local government	TYPE	Dummy variables: 0 = city government, 1 = district government	Muhtar et al. (2021), Winarna et al. (2021)

2.3 Data Analysis

To test the hypothesis in this research, the panel data multiple linear regression method is used because the data is cross-section and time series which is then processed using E-views 12. Data analysis begins with descriptive statistical tests, then selecting a panel data regression model. Furthermore, the classical assumption test is carried out, and finally hypothesis testing. The following is the regression equation of this research:

$$GOPAC_{it} = a_0 + b_1RIMAN_{it} + b_2COCO_{it} + b_3PUBMT_{it} + b_4ASSET_{it} + b_5LOREV_{it} + b_6POPUP_{it} + b_7TYPE_{it} + e \tag{1}$$

Note: $GOPAC_{it}$ = government performance accountability; a_0 = constant; b_1 - b_7 = determination coefficient; $RIMAN_{it}$ = risk management; $COCO_{it}$ = corruption control; $PUBMT_{it}$ = public

monitoring; $ASSET_{it}$ = asset; $LOREV_{it}$ = Local own-source revenue; $POPU_{it}$ = population; $TYPE_{it}$ = types of local government; e = error

3. Results and Discussion

3.1 Descriptive statistics

This research uses a sample of district/city governments in Indonesia in 2021 and 2022. From the initial 1016 observations, only 961 observations met the requirements and had complete data to be used as research samples. The results of the descriptive statistical test are shown in Tables 2 and 3.

Table 2. Descriptive Statistics

Variable	N	Mean	Min	Max	Std. Dev.
GOPAC	961	3.8085	2.0000	6.0000	0.8446
RIMAN	961	1.9105	1.0000	3.0000	0.5499
COCO	961	1.7638	1.0000	3.0000	0.4736
PUBMT	961	70.3800	32.8400	87.6900	6.1344
ASSET	961	28.7124	27.3500	31.5800	0.6238
LOREV	961	0.1258	0.0050	0.8040	0.0982
POPU	961	12.6764	10.0400	15.5500	0.9797

Table 2 shows that the average level of implementation of performance accountability (GOPAC) of district/city governments in Indonesia received a predicate of 3.80 (sufficient), which means that on average government performance accountability has been implemented quite well, but still needs a lot of improvement, especially in work units (PANRB Ministerial Regulation No. 88 of 2021). A total of 86 district/city governments had a minimum GOPAC score of (2) and the maximum score of (6) was obtained from 26 district/city governments.

For risk management maturity (RIMAN), the average district/city government scored 1.91 (ad hoc), which means that risk management has not been formally implemented in the agency (BPKP, 2023). The minimum RIMAN score (1) was obtained from 234 district/city governments and the maximum score (3) was obtained from 106 district/city governments. This shows that the implementation of risk management is still lacking and must be further improved so that the quality of risk management is getting better and can reach the government's expected value, level 3 and above.

For corruption control (COCO), the overall average corruption control effectiveness score is still below level 3, the level expected by the government that corruption control efforts have been carried out properly. The average score of district/city governments is 1.76, at level 1 (poor), which means that corruption control efforts have not functioned and corruption risks have not been managed properly because corruption control policies do not yet exist or are only a formality (BPKP, 2023). The number of district/city governments that obtained the minimum COCO score (1) was 265, while the maximum score (3) was only 22 district/city governments.

The average public monitoring (PUBMT) of district/city governments scored 70.38 (high), which means that public monitoring in district/municipality governments is already high, reflecting the high quality of human life (Statistics Indonesia, 2023). Unfortunately, there is a large gap between the lowest and highest IPM values. The lowest IPM value is 32.84 (Nduga District Government) and the highest is 87.69 (Yogyakarta City Government).

The Assets (ASSET) of district/city governments have an average value of 28.71. The minimum value (27.35) comes from the Pariaman City Government and the maximum value (31.58) is obtained by the Surabaya City Government. For local own-source revenue (LOREV), the average value is 0.125, which means that on average local governments generate 12.5% of local own-source revenue from the total revenue. The minimum LOREV value (0.005) was obtained by 6 district/city governments and the maximum value (0.804) was obtained by the Badung District Government. The average population value is 12.68 with a minimum value (10.04) obtained by the Supiori District Government and a maximum value (15.55) obtained by the Bogor District Government.

According to demographic characteristics, local governments in Indonesia are divided into two, city governments and district governments. City governments have a narrow area with a large population, a more developed economy, and more complete public facilities. Table 3 shows that the number of city governments is 177 observations and the number of district governments is 784 observations.

Table 3. Descriptive Statistics Dummy Variables

Variable	Dummy	Description	Frequency	Percentage
TYPE	0	City Government	177	18.42%
	1	District Government	784	81.58%

3.2 Results and Discussion

Next, the panel data regression model selection was carried out. The Chow test was conducted first and the result was probability $0.035 < 0.05$ so the Fixed Effect Model (FEM) was selected. After that, the Hausman test was carried out and the result was probability $0.0000 < 0.05$ so the best model used was the FEM. Table 4 shows the correlation matrix between independent variables and it can be seen that all correlation coefficients between independent variables < 0.8 , which means that this regression model is free of multicollinearity.

Table 4. Correlation Matrix

	GOPAC	RIMAN	COCO	PUBMT	ASSET	LOREV	POPUP	TYPE
GOPAC	1.000							
RIMAN	0.382*	1.000						
	(0.000)							
COCO	0.178*	0.427*	1.000					
	(0.000)	(0.000)						
PUBMT	0.471*	0.321*	0.254*	1.000				

	(0.000)	(0.000)	(0.000)				
ASSET	0.349*	0.258*	0.152*	0.423*	1.000		
	(0.000)	(0.000)	(0.000)	(0.000)			
LOREV	0.474*	0.290*	0.186*	0.645*	0.666*	1.000	
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)		
POPU	0.443*	0.235*	0.164*	0.319*	0.656*	0.561*	1.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	
TYPE	0.453*	0.147*	0.054***	0.233*	0.434*	0.516*	0.621*
	(0.000)	(0.000)	(0.095)	(0.000)	(0.000)	(0.000)	(0.000)

Note: significance level 0,01*; 0,05**; 0,1***

After the classical assumption test is fulfilled, multiple linear regression tests are carried out, the results of which are shown in table 5 and produce an equation:

$$GOPAC_{it} = 1.7716 + 0.3851 RIMAN_{it} - 0.0587 COCO_{it} + 0.0401 PUBMT_{it} - 0.1175 ASSET_{it} + 0.4542 LOREV_{it} + 0.1408 POPU_{it} + 0.5220 TYPE_{it} + e \quad (2)$$

Table 5. Regression Test Results

Variable	Coefficient	Probability	Description	Results
Constant	1.7716	0.1877		
RIMAN	0.3851	0.0000*	Positive	H1 accepted
COCO	-0.0587	0.2396	Not significant	H2 rejected
PUBMT	0.0401	0.0000*	Positive	H3 accepted
ASSET	-0.1175	0.0217**	Negative	
LOREV	0.4542	0.2144	Not significant	
POPU	0.1408	0.0000*	Positive	
TYPE	0.5220	0.0000*	Positive	
Observations		961		
Adjusted R ²		0.4046		
Prob. F		0.0000		

Note: significance level 0,01*; 0,05**; 0,1***

From Table 5, the adjusted R² value is 0.4046, which means that the independent variables and control variables explain the dependent variable 40.46%, the rest is influenced by other variables. The probability F value of 0.0000 < 0.05 means that simultaneously risk management, corruption control, public monitoring, assets, local own-source revenue, population, and type of local government affect government performance accountability.

The results of the partial test of risk management (RIMAN), indicate that there is a positive effect of risk management in improving government performance accountability (prob. 0.0000 < 0.05; coefficient 0.3851), this supports hypothesis 1. In contrast, corruption control (COCO) shows that there is no significant effect in improving government performance accountability (prob. 0.2396 > 0.05; coefficient -0.0587), this rejects hypothesis 2. Furthermore, public

monitoring (PUBMT) shows that there is a positive effect in improving government performance accountability (prob. $0.0000 < 0.05$; coefficient 0.0401), this supports hypothesis 3.

The test results of the asset control variable (ASSET) show that there is a negative effect in improving government performance accountability (prob. $0.0217 < 0.05$; coefficient -0.1175). Another case with local revenue (LOREV) does not have a significant influence in improving government performance accountability (prob. $0.2144 > 0.05$; coefficient 0.4542). Meanwhile, the population (POPU) has a positive effect in improving government performance accountability (prob. $0.0000 < 0.05$; coefficient 0.1408), and the type of local government (TYPE) also has a positive effect in improving local government performance accountability (prob. $0.0000 < 0.05$; coefficient 0.5220).

3.3 Discussion

The results of this research support hypothesis 1, that risk management has a positive effect on improving government performance accountability. This means that the better the quality of risk management implementation, the more government performance accountability will increase. Effective risk management makes risk handling faster and more responsive, reduces potential impact, increases transparency, and reduces information asymmetry. This result is in line with Indrijantoro & Irwansyah (2023) and Bakar, et al (2019) that with proper risk management of programs and activities, government performance accountability will increase. Yudianto & Ningsih (2023), governments that implement risk management have higher performance accountability which makes governance better. Alijoyo & Fisabilillah (2021), organizational success and performance depend on risk management. But contrary to Mujannah, et al. (2019), government performance accountability is not affected by risk assessment.

This research does not support hypothesis 2. The ineffectiveness of corruption control has no impact on improving local government performance accountability. It can be seen from the low value of corruption control, which means that corruption risk management has not been managed because corruption control policies do not yet exist or already exist but do not function properly, only as a formality (BPKP, 2023). This happens because the culture of corruption is still rooted so that corruption is considered commonplace, there is opportunistic behavior of employees committing corruption for personal gain even though there is an anti-corruption policy and weak law enforcement in controlling corruption in district/city governments in Indonesia. Based on data in the field, in 2019-2023, corruption crimes in district/city governments were still high. They were the highest compared to other government agencies, namely 48.96% (306 of 625 corruption crimes in all government agencies in Indonesia) (KPK, 2024).

This result supports Ahyaruddin & Azmi (2019), that the level of corruption does not affect government performance. The increase in government performance is not due to a decrease in the level of corruption, and vice versa; as seen from the many governments whose performance is good but the level of corruption is high. Heriningsih & Marita (2013) also stated that good government performance is not necessarily free from corruption. This means that high or low corruption control efforts have no impact on local government performance accountability. This

is different from Hadi & Chariri (2023), where the quality of corruption control has a positive effect on government performance. Better corruption control will improve government performance. Kartiko (2024), effective corruption control supports political stability so that government accountability increases.

In addition, this research supports hypothesis 3 that the higher the public monitoring, the more government performance accountability increases. Government performance accountability emerges when society is increasingly developing. Indonesia is a democratic country, open to public opinion and criticism. The public can convey through discussions or mass media that they act as supervisors who encourage the government to improve its performance accountability. Following Muhtar et al. (2021), public monitoring will encourage better government performance accountability. Nor et al. (2018), IPM improves the accountability of government financial performance. Kahar et al. (2023), IPM affects local revenue which supports government performance. This result is not in line with Setiawan et al. (2022), that IPM has no impact on improving government performance accountability.

The result of the control variable for assets is that the higher the government assets, the accountability of government performance decreases or vice versa. This result is in line with Muhtar et al. (2021) and Winarna et al. (2021) that large assets have a negative effect on government performance accountability. This is because many assets are owned by the government but are not managed, utilized, and reported properly so that the benefits are less felt by the public, making government performance accountability decrease, and reducing public trust. This result does not support Setiawan et al. (2022) and Kahar et al. (2023), that large assets have a positive effect on government performance accountability.

Local own-source revenue does not affect improving government performance accountability. This result supports Muhtar et al. (2021), that a little or a lot of local own-source revenue does not affect improving government performance accountability. This happens because there are governments that focus on increasing revenue, but are not balanced with improving public services. In addition, the poor management of local own-source revenue and misuse of it do not affect government performance accountability. In contrast to Kahar et al. (2023), local own-source revenue positively affects government performance. Rahmasari & Setiawan (2022) and Setiawan et al. (2022), local own-source revenue has a negative effect on government performance accountability.

Population has a positive effect, meaning that the more population in an area, the higher the accountability of government performance. This result is in line with Winarna et al. (2021), governments with large populations tend to be more advanced. This is because the government is motivated and strives to meet the needs of many diverse public efficiently and effectively so that it becomes more transparent and accountable. Contrary to Muhtar et al. (2021), the population has a negative effect on government performance accountability.

The type of local government positively affects government performance accountability, in line with Winarna et al. (2021). City governments with narrow areas and dense populations make it

easier for the public to monitor government performance. In addition, more government responsibilities in meeting public needs and facilities encourage the government to be more accountable. In district governments, large areas with a small population encourage the government to carry out efficient governance to reach all regions to increase government performance accountability. This result is not in line with Muhtar et al. (2021), the type of local government has a negative effect on government performance accountability.

3.4 Additional Tests

To increase the understanding of local government performance accountability in Indonesia, additional tests were conducted by grouping local governments by type (city and district governments) and status (non-proliferated and proliferated local government). Proliferated local government is the result of the splitting of the previous district/city government. This research uses data on local government proliferated results from 1999-2021 because local proliferated began to emerge in large numbers after the reform era (1998). A summary of additional tests is shown in Table 6. The results show that risk management and public monitoring consistently affect improving government performance accountability, both in city and district governments, as well as in non-proliferated and proliferated local governments. Meanwhile, corruption control consistently does not affect in proliferated local government, while in the city, district, and non-proliferated local governments, corruption control has a negative effect on improving government performance accountability.

Assets consistently have a negative effect only on non-proliferated local governments, while on the city, district, and proliferated local governments, the results have no effect. Local own-source revenue consistently does not affect only on proliferated local government, while it affects on city governments, districts, and non-proliferated local governments. Population consistently affects on district, non-proliferated, and proliferated local governments, while the city government has no effect. The type of local government does not consistently affect non-proliferated and proliferated local governments.

Table 6. Additional Tests

Dependent Var:	City Government	District Government	Non-Proliferated Local Government	Proliferated Local Government
GOPAC				
RIMAN	0.1999 (0.0482)**	0.4305 (0.0000)*	0.4370 (0.0000)*	0.3156 0.0000*
COCO	-0.2414 (0.0475)**	-0.0962 (0.0878)***	-0.1303 (0.0606)***	-0.0721 (0.3481)
PUBMT	0.0467 (0.0018)**	0.0374 (0.0000)*	0.0279 (0.0023)*	0.0538 (0.0000)*
ASSET	-0.1285 (0.2547)	-0.0646 (0.3003)	-0.2313 (0.0007)*	-0.0825 (0.3570)
LOREV	2.3766 (0.0009)*	1.8620 (0.0000)*	2.2382 (0.0000)*	-0.0494 (0.9472)

POPU	-0.0540 (0.5733)	0.2339 (0.0000)*	0.2693 (0.0000)*	0.1387 (0.0123)*
TYPE	-	-	0.1235 (0.2441)	0.1241 (0.2851)
Observations	177	784	577	384
Frequency	18.42%	81.58%	60.04%	39.96%
Adjusted R	0.190856	0.395997	0.298138	0.314310
Prob. F	0.000000	0.000000	0.000000	0.000000

Note: significance level 0,01*; 0,05**; 0,1***

4. Conclusion

This research examines the effect of risk management, corruption control, and public monitoring in improving government performance accountability. The results showed that risk management and public monitoring had a positive effect, while corruption control had no effect. The effectiveness of corruption control does not affect the improvement of government performance accountability as seen that there are governments whose performance accountability is good but the level of corruption is high, besides that the policies that have been made are not implemented properly and are even just a formality. For control variables, assets have a negative effect on improving government performance accountability, while local own-source revenue has no effect. Population and type of local government have a positive effect on improving local government performance accountability.

This research provides theoretical implications by adding empirical studies on factors that affect local government performance accountability, especially risk management and internal control, which only in 2021 have their measurement tools so that they become references for further research. For local governments, this research provides practical implications so that local governments further improve their understanding and implementation of risk management through risk management training and mentoring for employees, building a risk management commitment and culture, involving the risk management process since the preparation of planning documents, increasing the use of risk management applications, increase leader involvement in risk assessment, forming a risk management team to focus more on identifying risks, assessing risks, and taking preventive actions, increase the role of internal auditors in supervising and mentoring risk management so that government performance accountability improves. In addition, to improve corruption control, local governments are expected to make effective corruption control policies and implement them well, create standards of behavior and anti-corruption culture, increase leader involvement in preventing and managing corruption, internal auditors increase preventive and educational supervision by conducting socialization, mentoring, and training on corruption control, anti-corruption learning to all employees, and optimize the use of e-government so that abuse or corruption can be prevented and detected early which ultimately increases government performance accountability. For the public, to be more involved and active in monitoring government performance, through discussion forums, online complaints, and other media.

In addition to the benefits provided, this research has limitations, the period used is only 2021 and 2022. This is because the risk management and internal control evaluation measurements were only carried out in 2021 so data before 2021 could not be used for research data. Besides that, the 2021 data on risk management and corruption control published by BPKP is baseline data. The sample used only includes district and city governments and the research method used is quantitative. For future research, it can increase the research period, use the sample of central or provincial governments so that the observations made are richer, in-depth, and representative of other Indonesian governments, and also use qualitative methods to gain understanding directly from the respondent's point of view.

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