



## Toward Optimal Governance: Leveraging SIMDA for Enhanced Internal Control

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### ABSTRACT

**Purpose:** To evaluate the effectiveness of the implementation of the SIMDA Financial Application in financial management and reporting and its contribution to internal control at the BPKAD of Jayapura Regency. Considering the importance of internal control, this study focuses on measuring the effectiveness of the SIMDA Financial Application in supporting internal control.

**Methodology:** A qualitative descriptive method using primary data obtained through interviews and document analysis. This data was then processed through data reduction, data presentation, and interpretation to gain a deeper understanding

**Findings:** The implementation of the SIMDA Financial Application at the BPKAD Jayapura Regency has provided significant benefits. This application makes it easier to manage finances, from budgeting to reporting, delivering information and data accurately, effectively, and efficiently, as well as facilitating audits and coordination in policymaking. The implementation of SIMDA also allows better monitoring of public fund flows, reduces the risk of corruption, and makes it easier to make better decisions based on timely information.

**Implication:** The implementation of SIMDA at BPKAD Jayapura Regency has the potential to improve internal control and the management of local government finances. By using information technology appropriately, SIMDA enables a more efficient, transparent, and accountable financial management process. This can help minimize human errors, boost operational efficiency, and better achieve the local government's strategic goals. In addition, implementing SIMDA also has the potential to create good governance based on the principles of transparency, accountability, and information security.

**Originality:** This study examines the implementation of the Regional Financial Management Information System Application at the Jayapura Regency BPKAD. Furthermore, the originality of this research can be found in its contribution to the existing literature.

**Keywords:** Financial Reporting, Good Governance, Internal Control, SIMDA.

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## 1. Introduction

Governance is a structured and organized management process of an entity, whether a company, organization, or government, which includes decision-making, resource allocation, oversight, and accountability (Rusdianti & Sopanah, 2023). It encompasses various aspects such as policies, procedures, and practices designed to ensure that the entity operates efficiently, transparently, and in accordance with ethical principles and applicable regulations. In a business context, governance often refers to top-level management responsible for strategic decision-making and maintaining regulatory compliance, while in a governmental context, governance encompasses the management of public resources and ensuring accountability to the public. Governance involves monitoring organizational performance and evaluating the achievement of objectives (Milutinović et al., 2024). Oversight requires a mechanism to continuously monitor organizational activities and identify and address emerging risks, which are implemented within sound internal controls. Therefore, internal control is an integral part of an effective governance system, helping organizations achieve their objectives by minimizing risk and ensuring compliance with applicable regulations and standards.

To ensure compliance, minimize risk, and enhance the effectiveness of internal controls within an entity, it is crucial for organizations to utilize information technology (IT), which can create integrated systems and facilitate entity monitoring. Utilizing IT enables organizations to automate business processes, including internal controls. With an automated information system, internal controls can be implemented consistently and efficiently, reducing the risk of human error and increasing effectiveness (Sopanah et al., 2025). Advanced information systems enable real-time monitoring and reporting of organizational activities. This allows management to quickly identify potential problems or violations and take corrective action promptly. Proper implementation of information technology is also crucial to ensuring organizational information security. Through the use of advanced security technologies, organizations can protect sensitive data from unauthorized access or unwanted information leaks. Thus, intelligent use of information technology can strengthen internal controls and support the principles of good governance (Malta & Rusdianti, 2023), enabling organizations to better manage risks, improve operational efficiency, and achieve their strategic goals. By effectively utilizing information technology, government organizations can strengthen their internal controls, improve operational efficiency and effectiveness, and create good governance based on the principles of transparency, accountability, and information security.

To ensure integrated and up-to-date reporting, the government has made breakthroughs in information technology, one of which is the implementation of the SIMDA (Regional Management Information System) application. The government's implementation of SIMDA aims to support regional financial management (Pratiwi et al., 2021), both at the Regional Government Work Unit (SKPKD) level as reporting entities and at the Regional Government Work Unit (SKPD) level as accounting entities. This program is expected to provide significant benefits to local governments, particularly in the preparation of the Regional Revenue and Expenditure Budget (APBD).

The application of SIMDA is carried out by all regional governments, including the eastern Indonesian region, namely Jayapura. Jayapura Regency, located in Papua Province, Indonesia, is a geographical area located in the eastern part of Papua Island. The capital of this Regency is located in Sentani, with geographical coordinates between 129°00'16"-141°01'47" East Longitude and 2°23'10" North Latitude and 9°15'00" South Latitude. The area of Jayapura Regency reaches 17,515 square kilometers divided into 19 Districts, 139 Villages, and 5 Sub-districts, with a population of 145,504 people according to the 2011 census (Geografis, 2025).

In the context of managing this vast area, the Jayapura Regency Government operates various work units to support its administrative functions. Among others are the Regional Secretariat, Regional General Hospital, Public Works Department, Land, Housing and Settlement Areas Department, BAPPEDA, Transportation Department, Communication and Information Department, Environmental Department, Civil Registration Department, Village Community Empowerment Department, Social Department, National Unity and Politics Agency, Public Order Agency, Education Department, BPBD, DPRD, DPRD Secretariat, BPKAD, Inspectorate, Investment

and One-Stop Licensing Department, Regional Library and Archives Department, Cooperatives and MSMEs Department, Tourism Department, Health Department, Food Crops and Horticulture Department, Manpower and Transmigration Department, Maritime Affairs and Fisheries Department, Regional Research and Development Agency, BAPENDA, Personnel and Human Resource Development Agency, Food Security Department, Women's Empowerment and Child Protection Department, Population Control and Family Planning Department, and Plantation and Animal Husbandry Department (JDIH, 2025).

One organizational unit with important responsibilities in regional financial and asset management is the Regional Financial and Asset Management Agency (BPKAD). BPKAD is tasked with supporting the Regent in carrying out government functions related to regional financial and asset management (Theresiana & Supriyadi 2025). The main focus of BPKAD is to ensure regional financial health, support the implementation of regional development programs towards the vision of New Jayapura, and ensure transparency and accountability in financial and asset management. The existence of good financial health in an organization has positive implications for its level of accountability. Timely, clear, and accurate financial reports are an important source of information for evaluating an organization's financial performance and identifying potential risks or financial problems that may arise. An organization's commitment to maintaining good financial health also reflects its level of dedication to the principle of accountability in managing the funds entrusted to it (Sopanah et al., 2023).

Swaradesy (2022) argues that technology has existed since ancient times. Humans use technology to increase the effectiveness and efficiency of their activities. Rapid technological developments and the need for fast, precise, and accurate financial data processing and presentation have become key drivers for the development of computer-based information systems (Trigo et al., 2016). Since 2003, the Deputy for Supervision of Regional Financial Implementation of the BPKP of the Republic of Indonesia has initiated the Regional Financial Management Information System (SIMDA). This application is specifically designed to assist local governments in managing their finances (Restiany et al., 2023). The use of the SIMDA application enables local governments to manage finances in an integrated manner, from budgeting to reporting. In Jayapura Regency, the SIMDA Financial application has been implemented since 2015 and is currently using version 5 of the application. The existence of this application assists the Regional Financial Management Agency (BPKAD) in carrying out internal control over regional financial management (Mutiarra et al., 2019).

The selection of BPKAD Jayapura Regency as the research site was based on several considerations. First, Jayapura Regency represents a local government institution in Eastern Indonesia, a region that remains relatively underrepresented in studies examining the implementation of regional financial information systems and internal control effectiveness. Most previous studies on SIMDA have been conducted in western and central regions of Indonesia, creating a gap in empirical evidence from eastern provinces. Second, BPKAD Jayapura Regency has implemented the SIMDA Financial Application since 2015 and has accumulated substantial experience in integrating information technology into regional financial management processes. This long period of implementation provides an appropriate setting for evaluating the effectiveness of SIMDA in supporting internal control practices. Third, as the agency responsible for regional financial and asset management, BPKAD serves as the central coordinator of budgeting, administration, accounting, reporting, and accountability functions, making it a strategic institution for assessing how information systems contribute to governance outcomes.

A good internal control system can help organizations identify risks, protect assets, improve operational efficiency, ensure regulatory compliance, and achieve established objectives (Rusdianti, 2026). The COSO (Committee of Sponsoring Organizations of the Treadway Commission) internal control framework establishes five key interrelated components, one of which is information and communication (Rae et al., 2017). This component includes identifying, collecting, storing, and communicating relevant, timely, and accurate information to interested parties (Dangi et al., 2020).

Within the COSO framework, important aspects of the information and communication component include identifying needed information, collecting and storing accurate information, communicating relevant information to stakeholders, utilizing adequate information technology, and ensuring employee understanding and awareness of the importance of appropriate

information and communication (Rusdianti et al., 2022). This component works in conjunction with other components of the COSO framework to create a robust and effective internal control system within an organization.

This research offers several important novelties compared to previous studies. First, while prior studies predominantly examined SIMDA from the perspectives of financial reporting quality, user satisfaction, or administrative efficiency, this study specifically investigates the effectiveness of SIMDA Financial Application implementation through the lens of internal control based on the Information and Communication component of the COSO framework. Second, this study provides empirical evidence from the public sector in Eastern Indonesia, particularly at the Regional Financial and Asset Management Agency (BPKAD) of Jayapura Regency, a context that remains underrepresented in the literature on government financial information systems. Third, the study explores how the integration of digital financial management systems contributes not only to operational efficiency but also to transparency, accountability, risk mitigation, and the realization of good governance. Therefore, this research enriches the literature on public sector accounting information systems by linking technology utilization, internal control effectiveness, and governance outcomes within a local government setting.

This study aims to evaluate the extent to which the use of the SIMDA Finance Application in financial management and reporting contributes to internal control at the BPKAD Jayapura Regency. Considering the importance of internal control, this study focuses on measuring the effectiveness of the SIMDA Finance application in supporting internal control. Considering the importance of technology utilization for effective internal control and realizing good governance, it is necessary to conduct research related to the effectiveness of information technology implementation within the government environment. This is done to evaluate whether government policies and breakthroughs are able to improve internal control, public accountability and the efficiency of monitoring regional assets. Because local governments play a crucial role in managing regional assets.

## **2. Methodology**

This study focuses on internal control components, particularly information and communication, within the Regional Financial and Asset Management Agency (BPKAD) of Jayapura Regency. The methodology used in this study is a qualitative descriptive method, relying on primary data obtained through interviews and documents. Data collection techniques used include interviews, documentation, and observation (Astuti et al., 2026).

Research data obtained through interviews, observations, and document analysis have been collected for the data reduction process. This step is carried out by grouping data based on similar answers, then analyzing them to select data that is relevant to the research objectives. After the data reduction process is complete, data presentation is carried out by grouping information according to each problem being studied. In the context of this research, data from interviews with various informants are presented in the form of narrative text, which is arranged based on the grouping of main problems, namely: (1) how the implementation of financial SIMDA at BPKAD Jayapura; (2) the effectiveness of SIMDA implementation in utilizing technological developments for internal control of local government and (3) the role of SIMDA in creating good governance through financial aspects.

During the interview, the researcher interacted with the SIMDA Finance application operators, who were then labeled IS1, and the financial report users from the application, including the Expenditure Treasurer, who was labeled IS2, and the Financial Management Officer (PPK), who was labeled IS3, as well as the head of BPKAD (IS4). Observations were conducted to observe the financial management process, from collecting transaction evidence to preparing accountability reports. Researchers also documented these activities through photographs of employees operating the SIMDA Keuangan application.

During the observation phase, researchers directly monitored the activities of SIMDA Keuangan operators, comparing their task execution with established Standard Operating Procedures (SOPs). Observations were conducted over a two-week period to gain a comprehensive understanding of the application's operational processes.

### 3. Results and Discussion

The Regional Financial and Asset Management Agency (BPKAD) is an entity responsible for managing regional finances and assets. Its primary role is to assist the Regent in carrying out governmental functions related to financial administration and asset management. Based on observations and document analysis, financial management activities at BPKAD Jayapura Regency have been supported by the implementation of the SIMDA Financial Application (FMIS) Version 5. The application is utilized in budgeting, administration, accounting, reporting, and internal control processes.

The findings indicate that the implementation of SIMDA has standardized financial procedures through clearly defined Standard Operating Procedures (SOPs) for preparing Accountability Reports (SPJ) and Financial Statements. The existence of these SOPs ensures that every financial transaction is recorded, verified, authorized, and reported systematically. This finding was confirmed by IS3, who explained “The implementation of SIMDA has significantly improved the orderliness of financial management in our institution. Every stage, from budgeting to reporting, follows a clear workflow”. IS1 added that “with the use of technology, work will be more organized and on time”.

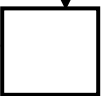
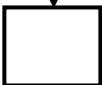
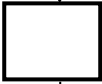
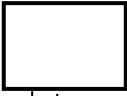
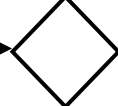
The table 1 and 2 following is an overview of the organizational structure of the Jayapura Regency BPKAD.

In regional financial management, the SIMDA Financial Application (FMIS) version 5 plays a crucial role in facilitating various operational stages. IS2 mentions “the application's operational stages include installation and configuration, budget planning, financial transaction management, financial reporting and analysis, internal control, and maintenance and updates”.

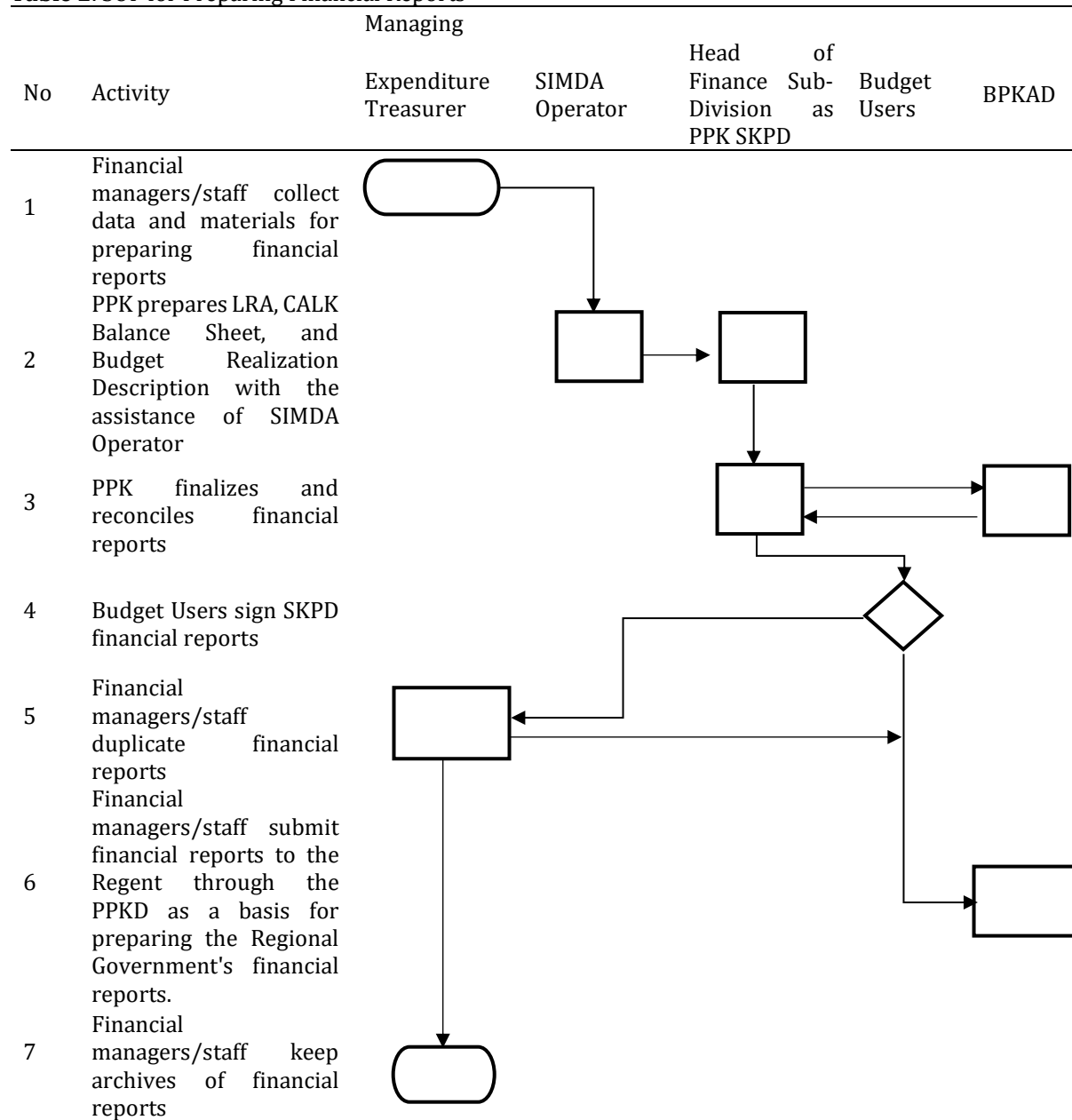
IS4 revealed, “through this application, the Jayapura Regency Regional Financial Management Agency (BPKAD) can optimize financial management processes by separating functions and implementing an authorization menu. This operational process involves several stages, including”:

1. Installation and Configuration: The initial phase includes application installation and basic configuration settings for users, access authorization, and the financial module.
2. Budget Plan Creation: Users can create budget plans by entering budget details and fund allocations based on programs, activities, and budget items.
3. Financial Transaction Management: The application allows users to record and manage financial transactions such as receipts, expenditures, and fund transfers by entering transaction details and categorizing them into appropriate categories.
4. Financial Reporting and Analysis: The application is equipped with financial reporting and analysis features that allow users to monitor financial performance, identify trends, and create financial projections.
5. Internal Control: Users can set access rights, verify transactions, and implement control procedures to ensure compliance with rules and regulations.
6. Maintenance and Updates: Users are also responsible for maintaining and updating the application regularly to ensure data availability and security.

**Table 1.** SOP for Making Accountability Approval Letters (SPJ)

| No | Activity                                                                                                                                                          | Expenditure<br>Treasurer                                                            | SIMDA<br>Operator                                                                 | Managing<br>Head<br>of<br>Finance<br>Division<br>PPK SKPD                            | Sub-<br>as<br>Budget<br>Users                                                         | BPKAD                                                                                 |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1  | The disbursement treasurer records evidence of transactions                                                                                                       |    |                                                                                   |                                                                                      |                                                                                       |                                                                                       |
| 2  | SIMDA operators input each transaction into a document in the SIMDA application.                                                                                  |                                                                                     |  |                                                                                      |                                                                                       |                                                                                       |
| 3  | The expenditure treasurer creates an Expenditure SPJ, based on documents created through the SIMDA application plus supporting expenditure SPJ documents.         |    |  |                                                                                      |                                                                                       |                                                                                       |
| 4  | The Expenditure Treasurer provides an Expenditure Accountability Letter to the SKPD Commitment Making Officer for verification.                                   |                                                                                     |                                                                                   |   |                                                                                       |                                                                                       |
| 5  | PPK SKPD verifies SPJ Expenditure                                                                                                                                 |                                                                                     |                                                                                   |  |                                                                                       |                                                                                       |
| 6  | Financial managers/staff submit financial reports to the Regent as a basis for preparing regional government financial reports.                                   |                                                                                     |                                                                                   |                                                                                      |  |                                                                                       |
| 7  | The Head of SKPD as the budget user signs the SPJ for expenditure                                                                                                 |                                                                                     |                                                                                   |                                                                                      |  |                                                                                       |
| 8  | The Head of SKPD as the budget user submits the SPJ approval letter to the expenditure treasurer.                                                                 |  |                                                                                   |                                                                                      |                                                                                       |                                                                                       |
| 9  | The expenditure treasurer submits the SPJ (Functional SPJ) approval letter to the Head of BPKAD as the BUD's proxy no later than the 10th of the following month. |                                                                                     |                                                                                   |                                                                                      |                                                                                       |  |
| 10 | The expenditure treasurer archives the accountability approval letter (SPJ) along with the SPJ supporting documents.                                              |  |                                                                                   |                                                                                      |                                                                                       |                                                                                       |

Source: Data Processed (2026)

**Table 2.** SOP for Preparing Financial Reports

Source: Data Processed (2026)

**Effectiveness of SIMDA Implementation in Utilizing Technological Developments**

The implementation of SIMDA by utilizing the development of information technology to improve the effectiveness of internal control within the Jayapura Regency local government can be observed from the outcomes generated by the SIMDA Financial Application FMIS version 5, which include:

1. Budgeting
  - a) Budget Work Plan;
  - b) Budget Implementation Document;
  - c) Fund Provision Letter.
2. Administration
  - a) Payment Request Letter;
  - b) Payment Order Letter;
  - c) Fund Disbursement Order Letter;
  - d) Deposit Receipt Letter;
  - e) SPJ Validation Report;
  - f) Register;
  - g) Other control documents.

### 3. Accounting and Reporting

- a) Journal;
- b) General Ledger;
- c) Subsidiary Ledger;
- d) Budget Realization Report;
- e) Operational Report;
- f) Statement of Changes in Equity;
- g) Cash Flow Statement;
- h) Balance Sheet.

After conducting direct observations of the implementation of the relevant Standard Operating Procedures (SOP), it can be concluded that these procedures have been carried out in accordance with the applicable regulations. In addition, the authorization process in the SIMDA Financial Application has also been well implemented and complied with. This indicates that the internal control over financial management and the preparation of financial reporting at BPKAD Jayapura Regency is running well and systematically.

To understand the benefits of implementing the SIMDA Financial Application, the researcher conducted interviews with several informants, including the Head of BPKAD who also serves as the Budget User, and the SIMDA Financial Operator. The interview results indicate that the implementation of the SIMDA Financial Application provides a number of significant benefits, namely: first, this application facilitates the financial management process from budgeting to reporting/accounting, by integrating four stages of regional financial management into one application; second, this application is able to present information and data accurately, effectively, and efficiently; third, the SIMDA Financial application can store financial data for other management purposes; fourth, this application facilitates the audit process by the Audit Board of Indonesia (BPK) as well as the Inspectorate of Jayapura Regency; fifth, the fast and accurate report output from this application facilitates coordination in determining policies; sixth, the SIMDA Financial Application assists in the preparation of Notes to the Financial Statements (CALK) at the end of the fiscal year. Seventh, this application facilitates the process of preparing the Regional Financial Statements (LKD) of the Jayapura Regency Government.

Thus, it can be concluded that the SIMDA Financial Application FMIS version 5 plays an important role in improving the internal control of the BPKAD Jayapura Regency organization, particularly in the information and communication components. With the implementation of this application, the financial management process becomes more efficient, transparent, and accountable.

### **The Role of SIMDA in Creating Good Governance Through the Financial Aspect**

SIMDA, or the Regional Management Information System, has a crucial role in creating good governance through the financial aspect. With the adoption of SIMDA, local governments can improve transparency, accountability, and efficiency in financial management. SIMDA enables better monitoring of the flow of public funds and their utilization, thereby reducing the risk of corruption and financial misuse. In addition, SIMDA provides accurate and real-time financial data and information, enabling stakeholders to make better decisions based on timely information. Thus, SIMDA plays an important role in creating transparent, accountable, and effective governance through proper financial management.

Good financial report management is closely related to the utilization of information technology in improving good local government governance. With the adoption of appropriate information technology, such as SIMDA, which is an integrated financial information system, local governments can improve efficiency, transparency, and accountability in financial management. The use of information technology enables the automation of financial data recording, reporting, and analysis processes, thereby reducing human error and improving the accuracy of information. In addition, information technology enables real-time monitoring of financial activities, allowing stakeholders to respond quickly to changes in financial conditions and take appropriate actions. With the implementation of information technology in financial report management, local governments can achieve better governance in the following ways:

#### 1. Transparency

Information technology enables open access to financial information, allowing the public to monitor financial management directly. This increases transparency and strengthens public trust in local governments.

## 2. Accountability

With the existence of an integrated financial information system, local governments can easily track and examine every financial transaction. This strengthens accountability in the use of public funds and reduces the risk of misuse.

## 3. Efficiency

The use of information technology accelerates the financial report management process, from recording to reporting. This reduces the time and costs required for administrative processes, thereby improving the efficiency of financial management.

## 4. Better Analysis

Information technology enables faster and more accurate collection and analysis of financial data. This allows local governments to make better decisions based on accurate and up-to-date information.

Thus, the utilization of information technology in financial report management can contribute significantly to improving good local government governance by increasing transparency, accountability, efficiency, and better financial analysis.

## 4. Conclusion

This study concludes that the implementation of the SIMDA Financial Application at BPKAD Jayapura Regency has contributed significantly to improving the effectiveness of financial management and internal control, particularly within the information and communication component of the COSO framework. The application facilitates budgeting, administration, accounting, and financial reporting processes through integrated features, authorization mechanisms, and reliable data processing. As a result, SIMDA enhances transparency, accountability, efficiency, and the quality of financial information, thereby supporting the realization of good governance within local government institutions.

This study is limited to a qualitative investigation of a single local government institution and focuses primarily on the information and communication component of internal control. Future studies are encouraged to examine other components of internal control, involve a broader range of regional governments, to measure the effectiveness of SIMDA implementation more comprehensively. In addition, continuous system development and employee competency enhancement through technical training are recommended to maximize the benefits of digital financial management systems in the public sector.

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