

ABSTRACT

Corruption in the government sector is still a serious problem and the efforts to prevent corruption that have been carried out by the government still show performance in the vulnerable category. This research aims to analyze the determinants of corruption prevention performance, namely e-government, internal control system, quality of internal auditors, and follow-up to recommendations from audit results on corruption prevention performance through accountability. This research involved Regency/City/Provincial regional governments in Indonesia for the 2021-2022 period, with a sample size of 1,010 observation data. Data analysis used Structural Equation Model-Partial Least Square (SEM-PLS) path analysis with the SmartPLS 3.2.9 statistical testing tool. The research results show that e-government, internal control systems, and follow-up on audit recommendations have a positive influence on corruption prevention performance, while the quality of internal auditors does not affect corruption prevention performance. In addition, accountability has a direct relationship with corruption prevention performance. The mediating variable in the research, namely accountability, is proven to mediate the relationship between e-government, internal control system, quality of internal auditors, follow-up to recommendations from audit results and corruption prevention performance. The practical implications of this research can increase the government's seriousness in continuing to encourage the implementation of e-government in an integrated manner, achieving a SPIP maturity level for all regional governments of at least 3, and input material for regional government planning documents to encourage policies to achieve TLRHP completion targets according to the recommendations of BPK auditors of more than 75% (audit rectification) as well as increasing public accountability in preventive efforts against acts of corruption in the government sector.

Keywords: e-government, internal control system, auditor capability, audit rectification, corruption prevention, public sector.