

*Research Article*

# Evaluation of the Effectiveness of Internal Control for Improving the Quality of Public Services at the Pangkalan Susu Port Authority Office

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**Abstract:** This study aims to analyze the effectiveness of the implementation of the Government Internal Control System (SPIP) in improving the quality of public services at the Class IV Pangkalan Susu Harbormaster and Port Authority Office (KSOP). The background of this research is based on the importance of good governance to ensure transparent, accountable, and responsive public services to public needs. The SPIP, as stipulated in Government Regulation Number 60 of 2008, is a crucial instrument in boosting government apparatus performance through five main elements: the control environment, risk assessment, control activities, information and communication, and monitoring. This study used a descriptive qualitative approach, collecting data through in-depth interviews, field observations, and documentation studies. The research subjects consisted of structural officials and implementing staff at the Class IV Pangkalan Susu KSOP. Data were analyzed using reference to the five SPIP elements to identify strengths, weaknesses, opportunities, and challenges in its implementation. The results indicate that all SPIP elements have been implemented consistently and effectively. A conducive control environment is reflected in the leadership's commitment to integrity and work ethics. Risk assessments are conducted systematically to mitigate potential obstacles to service delivery. Control activities are carried out according to standard operating procedures, supported by service digitization, which simplifies administrative processes and speeds up service times. Information and communication are transparent through various media, while monitoring is carried out continuously to ensure service quality is maintained. These findings reinforce the relevance of stewardship theory, where public officials act as public servants oriented toward the public interest, integrity, and responsibility. The implications of this research emphasize the need to strengthen digital innovation, improve human resource competencies, and conduct regular evaluations to ensure the continued effectiveness of the SPIP in supporting excellent public services.

**Keywords:** Internal Control, KSOP, Public Service Quality, SPIP, Stewardship Theory.

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## 1. Introduction

Every organization, whether government or private, is obliged to provide quality public services. Public service providers offer premium standard services that prioritize quality in order to produce superior results in the modern era (Nuzlan 2017). Based on PP No. 96 of 2012 article (1) paragraph (1) Public services are activities or a series of actions taken to meet the needs of all citizens and residents for goods, services, or administrative services offered by public service providers according to legal requirements.

According to Government Regulation 60 of 2008, the term SPIP refers to the entire process of auditing, reviewing, assessing, monitoring, and other supervisory activities related to the implementation of organizational tasks or functions to provide adequate assurance that activities have been carried out effectively and efficiently according to established standards. There are five components of SPIP: Information and Communication, Control Activities, Risk Assessment, Control Environment, and Monitoring.

Port Authority and Harbormaster Office Class IV Pangkalan Susu. KSOP is a technical implementation unit of the Ministry of Transportation of the Republic of Indonesia under the responsibility of the Director General of Sea Transportation. Regulation of the Minister of Transportation No. 64 of 2010 Article (1) explains that KSOP (Port Authority and Harbormaster) is responsible for supervising and enforcing laws in the shipping sector as well as regulating the safety and security of shipping in the waters.

According to a website search on Metro Online News, the problem stems from limited oversight of traditional vessels. Many traditional vessels in the Pangkalan Susu KSOP work area do not fully meet shipping safety standards. Some are not equipped with safety equipment (life jackets, life jackets, fire extinguishers), and human resources continue to disregard existing regulations.

Researchers refer to previous research as a source of information to gain a comprehensive understanding of the issues surrounding the Internal Control System of PP 60 of 2008. According to research by Meiswingli, Jessy, and Meily (2023), the Manado KSOP reported that the Internal Control System for Sailing Approval Letter (SPB) services was still ineffective, indicating a poor internet network. Then, there was a force close on the SPS inapornet application in issuing sailing approval letters. According to research by Yudi Fajriansyah, Stenly W., and Alexander (2018) at the Bitung Class I KSOP, extortion by KSOP Class I Bitung staff continues to reduce the effectiveness of SPI for public services.

Referring to the phenomena that occurred in previous research, the researcher is interested in addressing a problem entitled "Analysis of the Effectiveness of Internal Control in Improving the Quality of Public Services at the Class IV Harbormaster and Port Authority (KSOP) Office in Pangkalan Susu."

## **2. Literature Review**

### **Stewardship Theory**

Stewardship theory describes a situation where managers focus more on their primary outcomes for the benefit of the organization than on their own goals. This theory is based on psychology and sociology and suggests that executives acting as stewards are motivated to act in accordance with the wishes of their principals. Stewardship behavior also aims to achieve organizational goals. Optimizing the utility of principals and management is one way to achieve organizational success (Eko 2014).

The stewardship theory in this study aims to emphasize that public officials (stewards) have an intrinsic motivation to act in the interests of the organization and society, upholding the values of integrity, loyalty, and responsibility. The leadership and staff at KSOP demonstrate a strong commitment to ethical and responsible service. This reflects the stewardship principle, which views leaders not as controllers but as servant leaders who set an example.

### **Internal Control System**

According to PP 60 of 2008, Article (1) of the Internal Control System, the Internal Control System is a crucial process in activities or actions carried out by management and all employees on an ongoing basis in order to provide adequate confidence in the realization of

organizational goals through effective and efficient activities, reliable financial reporting, security of state assets, and compliance with statutory regulations.

**Public service**

Based on Law Number 25 of 2009 concerning Public Services, public services are activities or a series of actions taken to fulfill the needs of all citizens and residents for goods, services, or administrative services offered by public service providers in accordance with legal requirements.

**Quality of Public Services**

Comparing service delivery with user expectations is a method for assessing public service quality (Laksana & Meirinawati, 2023). Consequently, a service is considered acceptable and satisfactory when the perceived service quality meets or exceeds expectations. Conversely, if the perceived service quality is lacking, the service is considered low-quality and unsatisfactory. The conclusion of this definition is that public service quality is a dynamic interaction between the public as service users and service providers, which is assessed based on a comparison between public expectations and the reality received.

**Harbormaster and Port Authority Office**

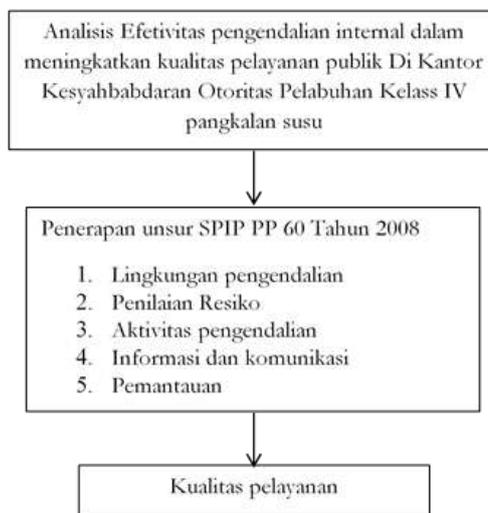
According to Law No. 17 of 2008 concerning shipping and government regulation No. 61 of 2009, the harbormaster is a government official appointed by the minister, who has the highest power to implement and supervise the fulfillment of regulations per law to ensure the safety and security of shipping.

**Table 1. Previous Research**

Study	Research Title	Research methods	Research Variables	Research result
Ananda B, David E (2022)	Analysis of Public Service Quality and SPI in <i>Fraud Prevention</i> at PDAM Delta Tirta, Sidoarjo Regency	Qualitative Case study	Variable x Quality of Public Services  Variable y <i>Fraud</i> Prevention	The results of the study show that the quality of PDAM Delta Tirta's services is adequate so that the service process provided is quite professional and the responsiveness to customer complaints is fast and the role of the internal supervisory unit in preventing <i>fraud</i> plays a role by studying the elements of SPIP which have complied with what has been determined.
Yudi F, Stanly W.(2018)	Science and technology of internal control systems for public services at the Harbormaster's Office, Bitung Class I Port Authority	Descriptive Qualitative	Variable x Internal control science and technology  Variable y Public service	The results of the study show that public sector organizations provide good public services because based on the evaluation of the implementation of the internal control system, it is quite effective.
Meiswingli M, Jessy D, Meily Y (2023)	The government's internal control system for the service of sailing permits (SPB) at the Manado Harbormaster and Port Authority (KSOP) office.	Descriptive qualitative	Variable x Internal control Variable y Regarding the service of sailing permit approval letter (SPB)	The internal control action environment is not yet in accordance with PP 60 of 2008 because physical control over accurate and timely recording assets has not been implemented, but the control environment, information and communication risk assessment, and monitoring are in accordance.

Alda Syahfitri (2024)	Analysis of the internal control system in assessing the work of the Sei Putih Timur II sub-district	Qualitative descriptive	Variable X Internal control system  Variable Y Assessing Performance	The results of this study indicate that the internal control system at the Sei Putih Timur II village office, Medan Petisah, is less effective and has not been implemented optimally.
Nunik L, Yuliana G, Soddin M, Yohana M. (2021)	The Influence of Internal Control Systems and Organizational Culture on the Quality of Sustainable Public Services	Multiple regression	Variable X1 Internal control system  Variable X2 Organizational Culture  Variable Y Quality of Public Services	The research results show that the quality of sustainable public services is not influenced by SPI.

**Framework of thinking**



**Figure 1.** Thinking Framework

Source: By Author (2025)

This research is based on the framework of thinking that the Analysis of the Effectiveness of Internal Control in Improving the Quality of Public Services at the Class IV Port Authority Office of Pangkalan Susu applies SPIP Elements which include 5 main elements, namely:

- 1) Control Environment Includes leadership commitment and employee integrity in creating an accountable work culture.
- 2) Risk Assessment The process of identifying and analyzing risks to the achievement of public service objectives.
- 3) Control Activities Policies and procedures to ensure necessary actions are taken to address risks.
- 4) Information and Communication Availability of timely and effectively delivered data to support the decision-making process.
- 5) Monitoring The process of evaluation and follow-up to ensure ongoing control effectiveness.

The five elements are applied in the organization and work procedures of KSOP Class IV Pangkalan Susu, especially in the shipping safety and security sector to ensure transparency, accountability, and improvement in the quality of public services .

### 3. Proposed Method

This study applies qualitative research through a descriptive approach. The study focuses on describing an incident in the implementation of the Government Internal Control System (SPIP), at the Pangkalan Susu Class IV Harbormaster and Authority Office (KSOP) as the research object. Research data will be collected through direct interviews with relevant parties, observation, and documentation. Primary data will be obtained through direct interviews with the head of KSOP and public service staff. While secondary data will be obtained through reports, articles, and official websites, accompanied by explanations. The research variables are: Internal control, which is measured using an ordinal scale to assess effectiveness. And the quality of public services, which is measured based on the level of public satisfaction. Data validity is carried out using triangulation of sources and methods, ensuring the validity of the research findings.

### 4. Results

The KSOP is a technical implementation unit under the Directorate General of Sea Transportation, Ministry of Transportation of the Republic of Indonesia. As a Class IV port authority, the KSOP's primary responsibility is to ensure shipping safety, oversee port activities, and provide ship administration services. All of these activities are governed by various national and technical regulations that serve as the legal basis for the KSOP's implementation.

The following are important regulations that form the basis for KSOP's work.

1. Law Number 17 of 2008 concerning Shipping  
It serves as the primary legal basis for shipping operations in Indonesia. It regulates aspects of safety, security, maritime environmental protection, and the responsibilities of harbormasters and port authorities.
2. Law No. 66 of 2024 (Third Amendment to Law No. 17 of 2008)  
Strengthening the role of the central government and emphasizing law enforcement in the area of maritime safety, including for traditional vessels. Regulating the implementation of a digital system for port services and ship monitoring.
3. Government Regulation No. 31 of 2021  
Regarding the Implementation of the Shipping Sector. Derivatives of the Job Creation Law regulate the simplification of ship and port permits, including Small Passes, Sailing Approval Letters (SPB), and the operation of commercial vessels and community vessels.
4. Minister of Transportation Regulation No. 20 of 2015  
Regarding Shipping Safety Standards Establishing ship and seafarer safety standards, including the obligation of KSOP to conduct routine inspections of ships and ports.
5. Minister of Transportation Regulation Number PM 50 of 2021  
Regarding the Management of Seaports This Ministerial Regulation regulates the management of seaports to ensure the safety and security of shipping, increase the efficiency of port services, and encourage investment through concessions and cooperation.

Through data collection, it was discovered that the Pangkalan Susu Class IV Port Authority (KSOP) has repeatedly provided education and life jackets to traditional boat owners regarding the importance of navigational safety equipment. However, boat owners' awareness of safety regulations remains low, and they tend to ignore them. Because of this, and because the vessels are not classified as port-to-port transportation, the KSOP cannot issue Sailing Approval Letters (SPB) for these vessels.

However, enforcing these regulations has created a dilemma for the KSOP, as not allowing shipping would eliminate the only means of sea transportation and access to economic and social activities for coastal communities.

### **Analysis of SPIP Implementation at Pangkalan Susu KSOP**

Through a direct interview with the Class IV Pangkalan Susu KSOP, Mr. Merdi Loi, SE, MM, the following information was obtained:

#### **1. Control Environment**

The control environment at KSOP Pangkalan Susu has been running effectively and is a shared commitment of all employees. KSOP focuses on providing excellent, professional, objective, and humanistic public services. One of the principles implemented in the work environment is efficiency and speed of service, as illustrated in the principle "If it's finished in 1 minute, why wait 5 minutes" This principle is not just a slogan, but is truly implemented in a work culture that upholds integrity and personalism. Services are carried out with a good, polite, and persuasive ethical approach, reflecting strong work ethic values in building public trust in port institutions.

#### **2. Risk Assessment**

To manage public service risks, the Pangkalan Susu Port Authority (KSOP) routinely conducts monthly internal evaluations. These evaluations are comprehensive, involving all departments, to identify obstacles, constraints, and potential risks that arise in the service process. One frequently encountered risk is network constraints in the implementation of digitalization systems. KSOP has adapted to technological developments through service digitization. The use of digital systems such as Inapornet demonstrates KSOP's readiness to face the era of digital transformation. However, technical challenges such as network disruptions remain a challenge. Because the digitalization server is managed by the head office and shared by all port technical units (UPTs), network disruptions often occur, especially during the day. The innovative solution adopted by KSOP is to perform network-based work at night, when the server load is lighter. This demonstrates the commitment and flexibility of employees in completing their work with sincerity and professionalism.

#### **3. Control Activities**

Control activities within the KSOP environment have been carried out through the implementation of Standard Operating Procedures (SOPs) compiled in accordance with applicable regulations. Each division is required to carry out its duties in accordance with the established SOPs. The Head of the KSOP plays a crucial role in monitoring and evaluating both during and after work hours, using digital systems. SOPs serve as the foundation for maintaining consistent service delivery and employee accountability. Regular digital monitoring ensures that oversight is carried out effectively and efficiently, addressing the challenges of modern public service.

#### **4. Information and Communication**

The Pangkalan Susu Port Authority (KSOP) has also established an open and modern communication system by utilizing digital platforms such as the official Instagram, Facebook, and Twitter accounts of the KSOP office. Through social media, port service rates and other information are regularly published, allowing the public to access information quickly and transparently. In terms of internal communications, the KSOP implements an agent of change program as a driver of bureaucratic reform. Commitment to change begins with a shared awareness among all employees and is strengthened by participatory and inspirational leadership. A leader cannot simply give orders; he must also be a role model and a source of inspiration for innovation in his or her workplace.

#### **5. Monitoring**

Monitoring is conducted routinely through monthly evaluation meetings to assess the effectiveness of services in each division. If suboptimal service is found, improvements are immediately implemented. The KSOP has also implemented a one-stop service system that facilitates service users by simplifying the service flow, eliminating the need for the public to visit each division. Internal and external evaluations are conducted periodically, involving all divisions to find appropriate and sustainable solutions. This is a concrete manifestation of the spirit of continuous improvement implemented by the KSOP to enhance the quality of public services.

Meanwhile, based on the results of the interview with Mr. Sulaiman as part of the public service for sea transportation traffic, the following information was obtained:

#### 1. Control Environment

KSOP Pangkalan Susu, within its control environment, has implemented comprehensive digitalization in its services. All administrative processes, such as submitting seafarer's books, handling incoming and outgoing ships, and pilotage activities, are conducted online through applications such as Inaportnet. This system allows service users and internal parties to monitor service stages in real time. This digitalization not only increases efficiency but also provides a form of transparent control. In terms of integrity and ethics, KSOP has also implemented a digital Community Satisfaction Survey (SKM) using barcodes. Each service user is asked to provide an assessment of the service received, so that aspects of accountability and performance improvement can be followed up measurably.

#### 2. Risk Assessment

In terms of risk management, the KSOP has developed mitigation measures for potential service disruptions, particularly those related to digital networks. The risk of poor internet connections, for example, has been addressed by switching the network to another provider, such as Telkomsel, XL, or Axis. If all digital alternatives are unavailable, services will switch to manual systems in accordance with applicable procedures and SLAs (Service Level Agreements), ensuring service continuity and uninterrupted operation.

#### 3. Control activities

Standard Operating Procedures (SOPs) have been implemented consistently and transparently. The KSOP displays all SOPs in public spaces such as bulletin boards and through digital channels. More than 35 SOPs in the maritime traffic sector have been prepared to ensure clarity in service processes, including those for processing ship documents and sailing permits. Although SOP updates sometimes require approval from the central office, the office still takes the initiative to post the latest SOPs in service areas.

#### 4. Information and communication

In terms of communication and all information on PNBP (Non-Tax State Revenue) is available digitally and transparently in accordance with PP No. 15 of 2016. Service rates can be accessed by all service users in the information room, thus avoiding abuse of authority. In internal communication, KSOP applies the principle of family. The relationship between superiors and subordinates is built in an open and egalitarian manner, which is believed to create a comfortable work environment and encourage honest reporting of problems. This communication pattern is the foundation of a healthy organizational culture and supports the sustainability of internal control.

#### 5. Monitoring

Monitoring of the SPIP implementation is carried out routinely by a team established through a management decree. Evaluations are conducted at least once a month, and random checks can be conducted if necessary. The results of these evaluations are then reported to the Directorate General of Sea Transportation as a form of accountability and follow-up to internal oversight.

### **Discussion**

The implementation of the Government Internal Control System (SPIP) at the Class IV Pangkalan Susu Harbormaster and Port Authority Office (KSOP) has shown good compliance with the five main elements of SPIP, namely:

#### 1. Control Environment

According to PP 60 of 2008, the control environment is that government agency leaders must maintain a control environment that encourages positive behavior and is conducive to the implementation of the Control System in the workplace. This element reflects how the values of integrity, work ethics, and commitment to competence are developed within the organization. In practical implementation, the leadership factor is very decisive. Agency leaders must be able to be role models in integrity and professionalism. The control environment is the first element and becomes the foundation in the implementation of SPIP. In KSOP class IV Pangkalan Susu, this element has been built through commitment and work culture that prioritizes professionalism, efficiency, and humanistic service. In addition, the service system has been digitally integrated. Through applications such as

Inaportnet , KSOP provides convenience for service users in accessing services online. This digitalization not only encourages efficiency, but also becomes part of a transparent and accountable control system.

## 2. Risk Assessment

Risk assessment is the process of evaluating potential events that could jeopardize the realization of a government agency's objectives. This element aims to understand the potential dangers and consequences that may arise, and take appropriate steps. KSOP is also ready with a contingency plan , where the service system can be switched to a manual mechanism if all digital alternatives are not functioning. This demonstrates the organization's readiness to ensure service continuity in accordance with the minimum service standards (SLA). In facing potential risks, KSOP Class IV Pangkalan Susu routinely conducts comprehensive evaluations every month. One of the biggest risks identified is network system disruptions due to central server load . Responding to this obstacle is done proactively by shifting the workload to nighttime or by transferring the network to another service provider. This approach demonstrates flexibility and adaptive mitigation capabilities in maintaining the continuity of public services. in identifying risks and developing appropriate mitigation strategies . Even when all digital systems fail to function, KSOP can still operate services through manual procedures in accordance with the SLA ( Service Level Agreement ), to ensure the continuity of public services.

## 3. Control Activities

Control activities are defined as actions required to ensure that risk management measures are implemented effectively. Control activities are policies and procedures designed to ensure that management directives are implemented and identified risks are minimized. Control activities are systematically implemented through the development and implementation of Standard Operating Procedures (SOPs ). These SOPs serve not only as technical work guidelines but also as a means of control to ensure accuracy, orderliness, and consistency of service . Interestingly, all SOPs are published openly in the service space and digital platforms , as a form of transparency and accountability. Monitoring of SOP implementation is also actively carried out during and after working hours. A digital- based monitoring system contributes to the efficiency and effectiveness of control activities.

## 4. Information and Communication

According to Government Regulation 60 of 2008 on information and communication, leaders of government institutions must recognize, document, and disseminate information in an appropriate manner and at the right time. The importance of a relevant information system and effective communication to support internal control. The Pangkalan Susu Regional Office of Public Works and Public Housing (KSOP) has shown significant progress, particularly with the use of digital platforms as a medium for disseminating public information. Through official social media such as Instagram, Facebook, and Twitter , KSOP conveys information on rates, service schedules, and other important announcements to the public. For internal and external communication, KSOP applies the principle of kinship and openness between superiors and subordinates. This egalitarian communication pattern fosters a comfortable and open work atmosphere, and supports a culture of honest reporting of problems without fear. The implemented agent of change program also strengthens the spirit of bureaucratic reform internally.

## 5. Monitoring

Monitoring is carried out to ensure that government agencies' SPI functions as intended and that any necessary adjustments have been implemented to accommodate developments. Monitoring is carried out through routine monthly evaluations and a one-stop service system implemented at the KSOP. Evaluations are conducted not only to assess performance but also to formulate solutions to obstacles that arise in each service area. In addition, a special monitoring team has been formed based on a Leadership Decree and conducts random checks when necessary. The results of these evaluations are reported to the Directorate General of Sea Transportation as a form of accountability for the implementation of SPIP within the KSOP environment.

This stewardship theory can be seen stewardship is not only a theoretical basis, but also manifested in practice through the behavior of employees and leaders of KSOP. The effectiveness of the internal control system at KSOP Pangkalan Susu can be understood not

only because of compliance with formal regulations, but because of the internal drive of the apparatus to serve with integrity, loyalty, and responsibility. Stewardship theory focuses on achieving goals by realizing a commitment to efficient and humanistic service. The work culture instilled in KSOP Class IV Pangkalan Susu strongly emphasizes efficiency and professionalism. KSOP Class IV Pangkalan Susu monitors public services even outside of working hours. Evaluation of collaborative public services in all areas. Employees also show a high sense of ownership of service quality, who are willing to work flexibly reflecting the spirit of teamwork and a sense of responsibility as a characteristic of stewardship. KSOP utilizes social media as a means of public information disclosure, as well as implementing digital service satisfaction surveys. Evaluation of public services is carried out collaboratively in all areas and is willing to work flexibly, teamwork and a sense of responsibility. This demonstrates the spirit of continuous improvement which is very much synonymous with steward behavior that is oriented towards long-term results and service sustainability.

The results of this study prove the effectiveness of internal control in public services at KSOP Class IV Pangkalan Susu has been running effectively according to PP 60 of 2008. This result is in line with the results of Yudi's research. F & Stanly. W (2018). Which states that the Science and Technology of Public Service SPI at KSOP Class I Bitung has been running efficiently, seen through the existence of appropriate control elements. Likewise with the research of Ananda. B & David. E (2022), It can be concluded that the quality of PDAM Delta Tirta's services is said to be good. The Internal Control System carried out by PDAM Delta Tirta is quite adequate. and the role of SPI in preventing fraud at PDAM Delta Tirta, Sidoarjo Regency is said to play a role with the assessment of SPIP elements that have been carried out and have complied with the provisions set.

Based on the results of research on SPI and the quality of public services in KSOP Class IV Pangkalan Susu. Several implications can be identified that the comprehensive and consistent implementation of SPIP can realize more efficient, accountable, and responsive public services. A strong control environment, SOP-based control activities, open information systems, and periodic evaluations have succeeded in forming a professional and integrity-based work culture. These results encourage KSOP to Maintain the continuity of internal evaluations so that control continues to run optimally, Improve HR training to be adaptive to digital technology in services, Strengthen coordination between sectors to make performance monitoring more effective. Effective implementation of SPIP can be an important instrument in bureaucratic reform and public services. Therefore, the implications for regulators and the central government by encouraging the strengthening of SPIP implementation in all port UPTs, Reviewing technical obstacles, such as central servers that are often overloaded, which can disrupt the smooth digitalization of services, and increasing policy support for the development of traditional vessels to remain compliant with safety regulations without ignoring the social aspects of coastal communities.

Socially, the results of this study reflect the importance of a balance between enforcing regulations and meeting the needs of the local community. KSOP Pangkalan Susu is faced with a dilemma between shipping safety and limited public transportation access. Therefore, an empathetic, risk-based, and solution-oriented service model is important to implement. Communication and public education approaches must continue to be improved and the public must be more aware of the importance of safety and compliance with regulations. Overall, the implications of this study emphasize the importance of an effective Internal Control System in public services to support quality service and public welfare in the KSOP Pangkalan Susu environment.

## 5. Discussions

The implementation of the Government Internal Control System (SPIP) has been running effectively along with the provisions of PP No. 60 of 2008. All elements of SPIP: Control Environment, which demonstrates the commitment of leaders and employees in building a professional work culture, integrity, and humanistic service. Risk Assessment, which is carried out through routine evaluations and mitigation strategies against technical obstacles, such as network system disruptions, so that services continue to run continuously. Control Activities, which are carried out based on transparent and digitally integrated SOPs to ensure accountability for each service procedure. Information and Communication, which

is open, fast, and accurate through the use of social media, and accompanied by internal communication that supports reporting and performance improvement. Monitoring, which is carried out periodically through routine evaluations and random checks, as a form of commitment to continuous improvement and tiered supervision.

Services at the KSOP not only prioritize efficiency and accountability, but are also conducted transparently, professionally, and humanely, supported by a digital system that strengthens oversight and information accessibility. The results of this study also reinforce the relevance of stewardship theory, where public officials act as responsible and honest public servants. Therefore, effective internal control is a crucial instrument for realizing quality public services and encouraging bureaucratic reform within the Class IV KSOP Pangkalan Susu.

### Suggestions

This study recommends that academic studies of public sector management continue to develop by integrating stewardship theory, SPIP, and the good governance or new public management approach. For the Class IV Pangkalan Susu KSOP, it is crucial to improve information technology infrastructure, strengthen maritime safety awareness campaigns for traditional ship owners, and improve port facilities for greater safety. For future researchers, it is recommended to conduct a comparative analysis of SPIP implementation in other regions and systematically measure the Public Satisfaction Index as a basis for evaluating the quality of public services.

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