

Institutional Pressure and Organisational Maturity of Internal Government Audit (APIP) in Sorong City, Indonesia: A Maturity Level Characterization Model Analysis

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ABSTRACT:

This study examines the maturity of the Internal Government Audit Apparatus (APIP) at the Sorong City Inspectorate by analysing how regulative, normative, and cognitive institutional pressures shape organisational maturity. Nationally, more than 60% of APIPs remain at Level 2, while Sorong City formally targets Level 3 but continues to display an administrative-procedural orientation. Using Korsten et al.'s (2025) Maturity Level Characterization Model, this study distinguishes process-based maturity from capability-based maturity through a Dreyfus-adapted skill-progression perspective. A qualitative descriptive design was employed through in-depth interviews with auditors, structural officials, BPKP and BPK representatives, and OPD stakeholders, supported by observation, document analysis, and focus group discussion. Data were analysed thematically using source and method triangulation and member checking. The findings show that institutional pressure has strengthened APIP Sorong's formal maturity through strategic planning, risk-based audit planning, SPIP, SAKIP, internal audit charters, codes of ethics, BPKP supervision, and BPK follow-up mechanisms. However, these pressures produce process-based maturity more strongly than capability-based maturity, with a mean score of 6.0/10 for process maturity and 3.7/10 for capability maturity. Although APIP Sorong is formally positioned at Level 3, its actual character remains procedural-transitional, marked by reliance on assignment letters, document requests, working papers, formal reports, and administrative coordination. Key bottlenecks include auditor shortages, limited certification, weak audit technology, low OPD responsiveness, underdeveloped data integration, weak follow-up dashboards, and absent public complaint and whistleblowing channels. The study contributes by offering a capability-based diagnostic model of APIP maturity and demonstrates that institutional pressure must be converted into adaptive, risk-based, digital, and learning-oriented audit capability.

Keywords: internal government audit; organisational maturity; institutional pressure; Maturity Level Characterization Model; audit governance

Introduction. Internal supervision of local government through the Internal Government Audit Apparatus (Aparat Pengawasan Intern Pemerintah, APIP) is a key element in promoting bureaucratic accountability and effectiveness. However, the condition of APIP in Indonesia generally still displays limitations. According to BPKP (2023), more than 60% of APIPs remain at Level 2 (Infrastructure) on the Internal Audit Capability Model (IA-CM) assessment, while the national target is at least Level 3 (Integrated). This indicates that the majority of APIPs still focus on administrative aspects and procedural compliance and have not yet developed into strategic partners in government governance.

In Sorong City specifically, evaluation results show that APIP has just reached Level 2 with relatively low scores. The institutional character of APIP Sorong tends to remain administrative, with limited involvement in risk management and policy formulation. This signals a gap between the normative demands of central government—which expect a strategic APIP role—and the actual organisational capability that remains trapped in procedural routines. The situation raises an empirical question: why has APIP Sorong not been able to advance maturity levels despite clearly enacted regulatory pressure and supervision standards?

This problem can be explained through Korsten et al. (2024) Maturity Level Characterization Model (MLCM). Korsten criticises that many existing maturity models (such as IA-CM) remain process-based, measuring only whether formal procedures are running rather than whether the organisation truly has substantive capability. The theoretical issue arises when public organisations like APIP appear “mature” in the sense of meeting procedural standards while not yet possessing adaptive capacity or genuine organisational capability. Is maturity measured solely from procedural compliance, or should it be understood as deeper capability progression? (Korsten et al., 2024) answer by emphasising that organisational maturity must be understood as capability progression through identifiable stages, paralleling Dreyfus’s Model of Skill Acquisition

(Haroutunian-Gordon et al., 1988) Regulatory and formal-standard pressure matters, but organisations can only be considered mature if they can internalise external rules into actual capacity that strengthens their function and role.

This study addresses this gap by examining how regulative, normative, and cognitive institutional pressures shape APIP Sorong’s maturity and whether such pressures generate substantive capability progression or remain confined to formal-administrative compliance. The objective is to map APIP Sorong’s position in the maturity progression, identify institutional characteristics at that level, and articulate a pathway toward the next maturity stage through three operational dimensions: capability maturity level (Dreyfus-adapted), organisational characterisation at each level, and the distinction between process-based and capability-based maturity.

2. Theoretical Framework

Conventional approaches to evaluating internal audit organisations tend to emphasise procedural compliance, audit-standard fulfilment, and formal-indicator achievement. While important, this approach does not fully explain the substantive quality of internal-audit organisational maturity. Organisations may satisfy procedural requirements without possessing the capacity to deliver effective, adaptive, and value-adding oversight. This gap between formal compliance and actual capability motivates the use of more comprehensive theoretical frameworks for reading organisational development.

Korsten et al. (2024) Maturity Level Characterization Model (MLCM) offers a dynamic approach to organisational maturity, treating it not as a static position at a level but as an evolutionary process reflecting incremental capability development. Unlike linear-normative maturity models, MLCM emphasises the importance of characterising the organisation at each level, so that each maturity stage is understood as a specific configuration of work patterns, system stability, and organisational responsiveness. The model adapts (Haroutunian-

Gordon et al., 1988) six-stage skill acquisition pathway—Novice, Advanced Beginner, Competent, Proficient, Expert, Mastering—to organisational maturity, enabling a more granular reading of how organisations progress beyond procedural execution toward strategic capability.

The framework distinguishes process-based maturity (procedure-fulfilment) from capability-based maturity (substantive ability to manage risk, learn, adapt, and add strategic value). This distinction connects with the dynamic capability perspective (Narcizo et al., 2017; Shukla & Sushil, 2022), which conceptualises organisational ability through sensing, seizing, and transforming—integrating, building, and reconfiguring competencies in response to environmental change. (Park et al., 2023) link dynamic capability to organisational learning, integration, innovation, and transformation, while Kim et al. (2025) demonstrate that dynamic capability mediates between environmental pressure, internal capacity, and strategic performance. Together, MLCM and dynamic capability provide a coherent lens for analysing whether institutional pressure produces real organisational capability or merely symbolic-administrative compliance, mediated by three forms of institutional pressure: regulative (rules, sanctions), normative (standards, values), and cognitive (taken-for-granted understandings) (DiMaggio & Powell, 1983; Scott, 2014).

Methods

This study employs a qualitative descriptive approach to understand how institutional pressure shapes APIP organisational maturity in Sorong (Kurniawan & Mutiarin, 2024). The qualitative approach was selected because the research focus is not only measurement of administrative compliance but interpretation of how regulation, professional norms, and supervision standards are internalised into institutional practice Feler (2026). Research was conducted at Sorong City Inspectorate as the principal regional APIP unit, with subjects comprising internal auditors, APIP structural officials (Inspector, Secretary, Inspectorate

Officials), and BPKP and OPD representatives interacting with APIP for triangulation.

Data were collected through in-depth interviews with auditors and APIP officials regarding their experience facing regulatory and supervision-standard pressure; limited observation of audit practice and inter-unit coordination to assess standard internalisation; and document analysis covering audit reports, BPKP IA-CM evaluation results, SOPs, and internal Inspectorate policies. Instruments included researcher-developed interview guides and observation protocols based on MLCM dimensions: capability maturity level, organisational characterisation at each level, and capability-based versus process-based maturity. Data were analysed thematically through reduction, display, and conclusion drawing—with reduction categorising data into themes (regulation, professional norms, standard internalisation, compliance practice, organisational capability), display in matrices linking institutional pressure to maturity level, and conclusion drawing about APIP Sorong's position in capability progression. Validity was ensured through source triangulation (auditors, APIP officials, BPKP, OPD), method triangulation (interviews, observation, documents), and member checking. Ethical clearance was obtained from [Ethics Committee Name and Number].

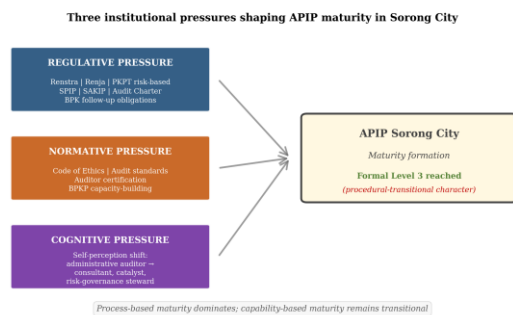
Results

Findings are organised around three indicators: how institutional pressures shape APIP maturity, whether pressure produces substantive progression or merely administrative compliance, and how APIP Sorong is characterised within the capability-based maturity framework.

4.1 Three Institutional Pressures Shaping APIP Maturity

Institutional pressure operates through three convergent channels that together produce the current maturity configuration. Figure 1 maps these pressures and their joint effect on APIP Sorong.

Figure 1. Three institutional pressures shaping APIP Sorong maturity formation



Source: Synthesis of document analysis (Renstra, Renja, Audit Charter, Code of Ethics, BPK and BPKP reports) and FGD findings, 2026

Figure 1 reveals that regulative pressure operates through binding obligations (Renstra Inspectorate 2023–2026, Renja 2025, risk-based PKPT, SPIP, SAKIP, Internal Audit Charter, BPK follow-up reports) that compel APIP to maintain plans, structures, audit procedures, and reporting mechanisms. Normative pressure operates through the Code of Ethics, auditor professional standards, BPKP-led capacity-building and certification, and integrity demands. Cognitive pressure is emerging through a shift in APIP self-perception—from administrative inspector toward consultant, catalyst, and risk-governance steward. These three pressures converge to produce APIP Sorong's current state: formally placed at Level 3 of the IA-CM ladder, but exhibiting procedural-transitional character. The pressure has succeeded in establishing the formal infrastructure of maturity but has not yet transformed organisational capability into substantive form.

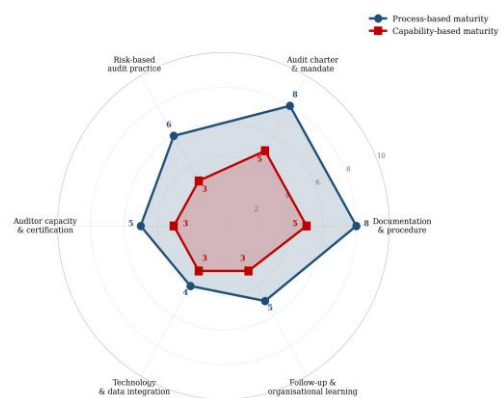
FGD evidence reinforces this convergence. APIP officials describe how regulatory frameworks (PKPT, BPKP and BPK guidelines, SPIP, reporting mechanisms) structure daily work, while professional norms (Code of Ethics, auditor sertifikasi, integrity requirements) shape behavioural expectations. Cognitive change emerges in APIP's growing recognition of the need for risk-based audit, OPD planning review, and risk-register accompaniment—though this self-perception shift has not yet been

operationalised into routine work patterns. The pressure-to-practice transmission is incomplete: pressure builds structure and orientation, but does not yet build the capabilities that operationalise that orientation.

4.2 Process-Based versus Capability-Based Maturity

Figure 2 visualises the central diagnostic finding: APIP Sorong exhibits markedly stronger process-based maturity than capability-based maturity across all six dimensions analysed.

Figure 2. Process-based versus capability-based maturity across six dimensions at APIP Sorong



Source: Thematic coding across MLCM dimensions, 2026

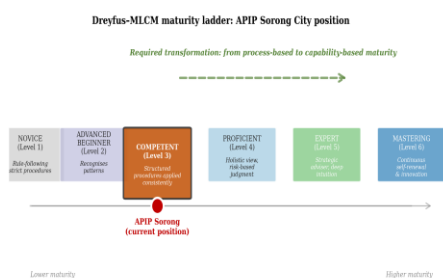
Figure 2 demonstrates a systematic pattern. Process-based scores are highest on documentation and procedure (8/10), audit charter and mandate (8/10), and risk-based audit practice (6/10) where formal infrastructure exists. Capability-based scores remain low across all dimensions (3–5/10), with the sharpest gaps appearing on risk-based audit practice (gap of 3 points), auditor capacity and certification (gap of 2 points), and technology and data integration (gap of 1 point with absolute low score of 3). The pattern confirms Korsten et al. (2024) thesis that organisations can satisfy procedural requirements without developing corresponding substantive capability. The widest absolute capability deficit occurs on dimensions requiring active strategic engagement—risk judgement, professional certification, technology integration, and organisational learning—precisely the

dimensions distinguishing Proficient (Level 4) from Competent (Level 3) on the Dreyfus ladder.

4.3 Position on the Dreyfus–MLCM Maturity Ladder

Translating the dimensional analysis into the Dreyfus-adapted six-stage progression, APIP Sorong sits at the Competent (Level 3) stage but has not yet progressed toward Proficient (Level 4). Figure 3 maps this position alongside the required transformation.

Figure 3. Dreyfus–MLCM maturity ladder: APIP Sorong City current position



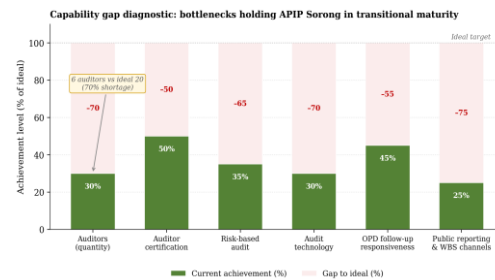
Source: Adaptation of Korsten et al. (2025) MLCM framework to APIP Sorong findings, 2026

Figure 3 shows APIP Sorong positioned at Level 3 “Competent”—able to apply structured procedures consistently, follow standard audit methodology (assignment letter → document request → team allocation → working papers → reporting), and coordinate formally with BPKP and BPK. The next stage, Proficient (Level 4), would require holistic situational judgement, risk-based prioritisation, and consultative engagement with OPDs as a routine pattern rather than as occasional initiative. The required transformation moves APIP from process-based competence to capability-based proficiency through systematic risk-based audit, technology-integrated working papers, OPD data integration, and follow-up dashboards. The arrow direction is critical: progression is not automatic from level acquisition; it requires deliberate capability investment, not additional procedure layering.

4.4 Capability Bottlenecks Holding APIP in Transitional Maturity

Figure 4 identifies the specific bottlenecks producing APIP Sorong’s transitional position. Six capability dimensions show severe shortfalls relative to ideal targets.

Figure 4. Capability gap diagnostic: bottlenecks holding APIP Sorong in transitional maturity



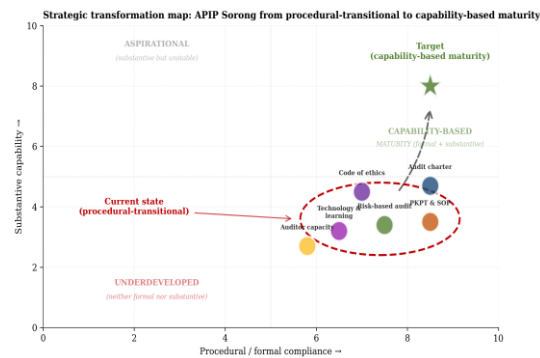
Source: Quantification of FGD-reported capability gaps against MLCM ideal benchmarks, 2026

Figure 4 reveals that the most severe bottleneck is auditor quantity—APIP Sorong has only 6 auditors (2 senior auditors and 4 candidate auditors) against an ideal of approximately 20 based on OPD coverage and workload (70% shortage). Public reporting and whistleblowing channels show the second-largest gap (75% shortage)—APIP has no dedicated website, complaint mechanism, or integrated WBS, severely limiting public participation as a source of organisational learning. Audit technology shortfall (70%) reflects limited application of digital audit tools, low specifications of available computers, and incomplete OPD data access. Risk-based audit practice (65% shortage) and OPD follow-up responsiveness (55% shortage) compound the capacity deficit. Auditor certification shows the smallest shortfall (50%), reflecting some progress in formal capacity-building but with technical obstacles (server, network) limiting examination access. Together, these bottlenecks explain why institutional pressure has not converted into capability: the formal architecture is in place, but the human, technological, and feedback infrastructure required to operate it at the proficient level is severely under-resourced.

4.5 Strategic Transformation Map and Synthesis

Reading the analysis as a whole, Figure 5 positions APIP Sorong in the procedural-transitional state and visualises the required strategic transformation toward capability-based maturity.

Figure 5. Strategic transformation map: APIP Sorong from procedural-transitional toward capability-based maturity



Source: Synthesis of MLCM analysis across institutional pressures, maturity dimensions, and capability gaps, 2026

Figure 5 places APIP Sorong in the lower-right quadrant—procedural compliance moderate to high (5.8–8.5) but substantive capability low (2.7–4.7). The current state ellipse encompasses six dimensions, with audit charter and PKPT/SOP in the highest-formal-compliance position and auditor capacity in the lowest position. The required transformation is diagonal: maintaining procedural strength while raising substantive capability across all dimensions. The target capability-based maturity quadrant (formal + substantive, 8+ on both axes) requires expanded auditor capacity, institutionalised risk-based audit, technology-integrated working papers, OPD data dashboards, integrated WBS channels, and continuous organisational learning. Table 1 summarises findings across the three indicators.

Table 1. Summary of MLCM findings across three indicators for APIP Sorong

Indicator	Status	Principal Finding
Institutional pressures	Strong formal, weak operational	Regulative (Renstra, Renja, PKPT, SPIP, SAKIP, Audit Charter, BPK follow-up), normative (Code of Ethics, certification, BPKP capacity-building), and cognitive (consultant-catalyst self-perception) pressures all present, but operational conversion is incomplete.
Maturity progression	Administrative compliance	Process-based maturity mean 6.0/10 vs capability-based 3.7/10; APIP Sorong at Level 3 Competent (Dreyfus) but procedural-transitional in character; substantive progression to Proficient (Level 4) requires deliberate capability investment.
Capability characterisation	Process-strong, capability-weak	6 auditors vs ideal 20 (70% shortage); audit technology 30% of ideal; public reporting/WBS 25% of ideal; OPD follow-up 45% of ideal; risk-based audit 35% of ideal. Strategic transformation requires capability investment, not additional procedure layering.

Source: MLCM analysis across three indicators, 2026

5. Discussion

This study’s findings position APIP Sorong’s maturity within Korsten et al. (2024) MLCM framework as a paradigmatic case of process-based maturity dominating capability-based

maturity. The central proposition is that the APIP maturity problem is not technical but theoretical-conceptual: conventional measurement focuses on procedural compliance with the IA-CM standard, producing an apparent Level 3 placement that obscures the substantive capability gap. When measurement shifts to a

capability-based reading, the Level 3 placement is revealed as procedural-transitional rather than substantive-competent. This distinction matters because the policy implication differs fundamentally: process-based deficit calls for more rules, more SOPs, more documentation; capability-based deficit calls for human, technological, and learning investment.

The first analytical dimension shows that institutional pressure operates effectively to build formal architecture but incompletely to build substantive capability (Figure 1). This pattern aligns with (DiMaggio & Powell, 1983; Scott, 2014) insight that institutional pressure produces isomorphic conformity on structural form before producing substantive behavioural change. The regulative pressure cascade (Law, Renstra, Renja, PKPT, audit standards, BPK follow-up) successfully establishes APIP as a structured organisation with mandate, plans, procedures, and reporting mechanisms. The normative pressure (Code of Ethics, BPKP capacity-building, professional standards) successfully establishes behavioural expectations. The cognitive pressure (self-perception shift toward consultant role) successfully reorients organisational identity. Yet the conversion of orientation into capability is impeded by resource bottlenecks: severe auditor shortage, limited certification, weak technology integration, and absent public participation channels. As Boikanyo (2025) note, dynamic capability requires not only environmental pressure but also internal integration mechanisms that translate pressure into learning, innovation, and transformation.

The second analytical dimension demonstrates that APIP Sorong's maturity progression has plateaued at the Competent stage of the Dreyfus ladder (Figure 3) because the transition to Proficient requires holistic situational judgement—which depends on capability that current resource configuration cannot support. With only 6 auditors covering an entire municipal government with multiple OPDs, audit work is necessarily compliance-driven rather than judgement-driven: there is insufficient capacity to

develop the contextual depth, risk-prioritisation acumen, and consultative engagement that Proficient-level work requires. This finding extends (Korsten et al., 2024) framework by showing that maturity progression is not merely a function of organisational age, regulatory cumulation, or formal-level acquisition; it requires specific capability investments aligned with the cognitive demands of each Dreyfus stage. The implication is structural: APIP cannot progress beyond Level 3 through more regulation—only through capability investment.

The third analytical dimension identifies the specific bottlenecks producing the transitional position (Figure 4). The 70% auditor shortage is the most consequential because audit capacity is the foundational input for all other dimensions: without sufficient auditors, risk-based audit cannot be operationalised, technology cannot be deployed, follow-up cannot be tracked, and learning cannot accumulate. The 75% deficit in public reporting and whistleblowing channels is the second most consequential because it eliminates the external feedback mechanism that drives organisational learning. Together, these bottlenecks confirm (Priyono et al., 2019; Rajagopal, 2025) point that dynamic capability depends on the integration of internal resources with environmental feedback—both currently absent at APIP Sorong. Rajagopal (2025) further demonstrate that capability acts as the mediating mechanism between environmental pressure and strategic performance; in the APIP case, this mediation is broken because the capability layer is severely under-resourced.

Theoretically, the convergent finding leads to a central contribution: the operationalisation of the process-based versus capability-based maturity distinction through a quantitative dimensional comparison (Figure 2) and a strategic transformation mapping (Figure 5). The 2.3-point average gap between process-based (6.0) and capability-based (3.7) maturity dimensions provides empirical specification of the conceptual distinction Korsten et al. (2025) propose theoretically. The strategic transformation map shows that this gap can be

closed only through diagonal movement—maintaining procedural strength while raising substantive capability—rather than through further investment along the procedural axis alone. This contribution has implications beyond Sorong: any local-government APIP exhibiting similar formal Level 3 placement may benefit from capability-based re-assessment to identify whether maturity is genuine or transitional, and which specific capability investments are required to enable progression.

Limitations include the single-case design at Sorong City Inspectorate, which provides depth but limits generalisation; comparative studies across multiple municipal APIPs would strengthen external validity. Capability and process maturity scores derive from thematic coding rather than independent audit-quality assessment; future research could triangulate with audit-output quality reviews, OPD-side governance improvement metrics, and longitudinal capability tracking. The cross-sectional design captures one point in time; longitudinal research could trace how specific capability investments (auditor recruitment, certification programmes, technology deployment, WBS implementation) reconfigure maturity dimensions over time.

5. Conclusion

APIP maturity in Sorong City, examined through Korsten et al. (2024) Maturity Level Characterization Model, exhibits procedural-transitional character despite formal Level 3 placement. Across the three indicators: institutional pressures (regulative, normative, cognitive) effectively build formal architecture but incompletely build substantive capability; maturity progression has plateaued at the Dreyfus Competent stage because progression to Proficient requires holistic judgement that current resource configuration cannot support; and capability bottlenecks—particularly the 70% auditor shortage, 75% public reporting gap, and

70% audit technology gap—hold APIP in transitional maturity.

The central theoretical contribution is operationalisation of the process-based versus capability-based maturity distinction through quantitative dimensional comparison: APIP Sorong scores 6.0/10 on process-based dimensions but only 3.7/10 on capability-based dimensions, with the gap concentrated on risk-based audit, auditor capacity, technology integration, and organisational learning. Strategic transformation requires diagonal movement—maintaining procedural strength while raising substantive capability—not further investment along the procedural axis alone. So long as APIP development design rests on the assumption that adding more rules will produce more capability, the Sorong pattern will recur: APIP institutions will accumulate formal achievements while substantive audit quality stagnates. What is needed is capability investment—auditor recruitment and certification, institutionalised risk-based audit, technology integration with OPD data systems, public reporting and WBS channels, and continuous organisational learning—that converts institutional pressure into genuine capability progression.

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Conflict of Interest

The authors declare no conflict of interest.

Data Availability Statement

Qualitative data supporting this study are available from the corresponding author upon reasonable request, subject to ethical restrictions protecting informant identities.

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