

ABSTRACT

The aims of this research is to determine control environment conditions in government internal control system (SPIP) based on roster test instrument attached on Regulation of Indonesia Government Number 60 year 2008. The Data obtained from individual perceptions collected through questioner to State Civilian Apparatus (ASN) in Takalar which had been selected by purposive sampling technique. The result evince that Control Environment in Takalar existed on yellow zone, means it still has weaknesses and needs improvements. The most influential sub component in Takalar are the role of Government Internal Auditor (APIP). Therefore, Policy maker in Takalar need to take actions in order to create positive and condusive control environment by optimizing the role of Inspektorat in monitor and evaluate the SPIP.

Keywords: *internal control, control environment, SPIP, local government*