

INTEGRITY DISCLOSURE AS AN ANTI-FRAUD STRATEGY: EVIDENCE FROM LOCAL GOVERNMENT WEBSITES IN DEVELOPING COUNTRIES

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Abstract

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Corruption remains a persistent challenge for public governance in Indonesia, undermining public trust and the effectiveness of government services. Strengthening government integrity through transparent information disclosure is one preventive approach to mitigate such risks. In this context, the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi*, KPK) reported receiving 5,079 alleged corruption cases in 2023, with 690 cases unprocessed due to insufficient evidence. This study analyses integrity disclosure practices on the official websites of 29 regencies and six cities in Central Java Province, Indonesia, through an anti-fraud system. Using content analysis of secondary data, the study applies the Integrity Framework Disclosure Index (IFDI), which includes 13 categories and 47 disclosure items. As noted by Joseph et al. (2016), “an effective integrity framework must have essential elements of risk assessments, policies, procedures, and good organizational cultures” (p. 3) to minimise corruption in government institutions. Results show that the average integrity disclosure level is 44.46 per cent, indicating that transparency is still suboptimal. These findings underscore the importance of providing clear, comprehensive information on each local government website in line with the IFDI standards. This research offers valuable insights for enhancing transparency and accountability, and supports anti-corruption initiatives through more effective integrity disclosure mechanisms.

Keywords: Performance Optimisation, Integrity Disclosure Index, Local Government, Government Integrity

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1. INTRODUCTION

Corruption is a common and significant problem in public policy and government studies. In recent decades, corruption has negatively impacted Indonesia's economic development. With these facts, the government has considered the monetary damages brought on by corruption (Malau, 2022). When corruption levels reach the threshold, economic growth is negatively impacted in provinces with high levels of corruption (Alfada, 2019). The Corruption Perception Index (GPA) of the Republic of Indonesia issued by Transparency International has proven its value that has been issued. According to the London-based institution, its GPA in 2021 was 38, ranking 96 out of 180 countries involved, up 1 point from the 2020 GPA of 37 (Transparency International, n.d.).

Government activities developing social, economic, and political changes can cause corruption. Total government assets in Indonesia in 2020 are estimated to reach IDR 10,467.53 trillion (US\$716.95 billion), an increase of 65% from 2016 of IDR 6,325.28 trillion (Tirayoh et al., 2021). In 2020, Indonesia had a governance index of 5.4 on a scale of 0–10. According to official standards, a country's accomplishments are measured by its index score, which is higher the better. While this is going on, it can be inferred that Indonesia still has a lot of corruption offences, given that the country received a scale score of 5.4. Indonesia established a solid anti-corruption commission because of the Corruption Eradication Commission's (*Komisi Pemberantasan Korupsi*, KPK) continued existence, and civil society has been very supportive (Widjojoko, 2017). After over 20 years of operation under Law No. 19/2019, the second modification to Law No. 30/2002 on the Corruption Eradication Commission (Syahuri et al., 2022). The corruption that occurs in Indonesia from year to year has increased. Evidence shows that the KPK plays an active role in tracing corruption cases.

By looking into corruption-related issues and keeping an eye on government operations, the KPK seeks to rid Indonesia of corruption. The KPK handles corruption cases using one of the most effective techniques, "hand-catching operations", or *operasi tangkap tangan*, OTT (Ida et al., 2021). The KPK is getting tighter due to more legal support and public trust (Isra et al., 2017). In addition to audit procedures through information technology, there is a tool to prevent fraud and support fraud reporting through information technology, namely the whistleblowing system (Fieger & Rice, 2018). The technology can improve the delivery of government services to its people, enable easier interaction between government and business, assist interaction with partners, and empower citizens through increased access to information and efficiency in government management (Sudirman & Saidin, 2022). Overall, it is argued that the KPK's potential to resist high-level corruption depended on the interaction of political dynamics, interests, and the working of the system, and that there is no guarantee that future anti-corruption efforts will ultimately be successful.

However, there remains a gap in the literature regarding the extent to which integrity is communicated through local government websites in Indonesia, particularly in the context of digital-based integrity management. Previous studies have focused more on budget transparency or public

services, but have not explicitly assessed the comprehensive disclosure of integrity values. Therefore, the purpose of this research is to identify how integrity can be communicated through websites, assess the technical ways organisations use their websites to communicate integrity to the public, and examine how these websites are managed. This study aims to provide a deeper understanding of the role of information technology, particularly government websites, in enhancing transparency and accountability as an effort to prevent corruption. By analysing the disclosure of integrity through the government websites of regencies and cities in Central Java Province, this research is expected to contribute to expanding insights into good governance practices and encouraging the improvement of public information management quality.

This study uses an institutional theory approach as a conceptual framework, emphasising that institutions tend to adapt their reporting practices according to external pressures, social norms, and public expectations (Scott, 1995; Joseph et al., 2016). This research is significant in supporting transparency and accountability practices in the public sector, particularly in utilizing digital platforms as a medium for information disclosure. The findings are expected to contribute to strengthening local government governance and developing data-driven public policies. The methodology used in this study is a content analysis of 35 official district/city government websites in Central Java Province. The evaluation was conducted using the Integrity Framework Disclosure Index (IFDI), which includes 13 categories and 47 comprehensive indicators. The primary contribution of this study is to provide a data-driven empirical assessment of integrity disclosures through local government platforms and to broaden academic understanding of public transparency in the digital era.

This study is structured in six main sections, systematically analysing integrity disclosures through district and city government websites in Central Java Province. Section 1 provides an introduction explaining the background, objectives, and significance of the study. Section 2 explores the concepts of integrity, transparency, and the role of government websites in good governance. Section 3 contains the research methodology, outlining the approach used, including data sources, data collection methods, and analysis techniques. Section 4 presents the research results, including integrity index scores, regional rankings, and integrity analysis of local government websites. Section 5 discusses interpreting the findings by linking them to theory and practice, and examines factors influencing transparency and accountability. Section 6 concludes by summarizing key findings, implications, and recommendations for improving government website management to support good governance principles.

2. LITERATURE REVIEW

2.1. Institutional theory

Institutional theory explains that organisational behaviour is shaped by environmental pressures that are regulative, normative, and cultural-cognitive (Scott, 1995; Altayar, 2018; Tribe, 2022). The regulative

pillar emphasises regulatory processes, rule-setting, monitoring, and enforcement mechanisms. The normative pillar focuses on social obligations and normative rules that encourage the adoption of new structures. The cultural-cognitive pillar refers to shared values and beliefs that shape social reality and organisational meaning.

Perrault Crawford and Clark Williams (2010) found that a country's institutional profile reflects pressures influencing corporate behaviour, including disclosure practices. Mateo-Márquez et al. (2021) further noted that organisations are more likely to disclose information when the perceived benefits outweigh the costs. This perspective is relevant for understanding integrity disclosure practices in local governments as a response to both regulatory demands and public expectations.

2.2. Good governance and anti-corruption

Good governance is broadly defined as the effective and accountable management of public or corporate institutions (Tjahjadi et al., 2021). The TARIF (transparency, accountability, responsibility, independence, and fairness) principles form its foundation (Hirsanudin & Martini, 2023). In Indonesia, good corporate governance guidelines issued by the National Committee for Governance Policy serve as a reference for management and employees to align with good governance standards (Edo, 2014; Napitupulu et al., 2023). The application of good governance is closely tied to company value, as it influences investor perceptions and shareholder prosperity (Bon & Hartoko, 2022; Damodaran, 2024; Menge & Nuringsih, 2021). Strong governance attracts investment and sustains long-term organisational performance.

In the context of corruption prevention, particularly in public procurement, Malau (2022) identified both internal and external aspects. Internal aspects include improving the quality of human resources and strengthening accountability mechanisms, while external aspects involve fostering public participation, ensuring legitimacy, and promoting anti-corruption awareness. Accountability entails reporting achievements and failures periodically to gain public support (Bakhtiar, 2021). Transparency ensures open access to information about policymaking, implementation, and outcomes, often facilitated through government websites. Participation encompasses the mental and emotional engagement of citizens in achieving shared goals (Martín-Rodríguez et al., 2024; Kim et al., 2025). Legitimacy emphasises alignment between government activities and societal norms, which supports organisational sustainability (Malau, 2022). These governance factors not only deter corruption but also enhance public trust, aligning closely with the research aim of assessing integrity-related information disclosure.

2.3. Integrity Framework Disclosure Index

The IFDI measures anti-fraud systems through 47 items across 13 categories (Joseph et al., 2016; Joseph et al., 2019; Nobanee et al., 2021). It emphasises the development of a corruption-free professional culture, the strengthening of organisational ethics, and the promotion of integrity practices within local governments. According to the Organisation for Economic Co-operation and

Development (OECD), maintaining high standards in public management helps regulate official behaviour, prevent conflicts of interest, and build public trust. Meeting IFDI criteria demonstrates a strong commitment to integrity, reduces the risk of corruption, and enhances the effectiveness of public policies. Within the context of this study, IFDI is considered a relevant measurement tool for assessing integrity disclosure practices in local governments.

2.4. Technology and information disclosure

Technological advances, particularly in information technology and cloud computing, have driven exponential growth in global data volume (Wang et al., 2024). These developments enhance the potential for public transparency by enabling the efficient management and disclosure of information, including integrity-related content on government websites (Shengyong, 2022). Globally, government openness has evolved into a significant movement (Porumbescu et al., 2022). In Indonesia, although regulations mandate data openness, bureaucratic hurdles and the suboptimal use of technology continue to limit public access. Thohari et al. (2017) argue that system engineering approaches can help align technical processes with functional requirements for public information provision. Integrating technology with governance mechanisms directly supports the aim of this study by demonstrating how digital platforms can facilitate integrity disclosure in local governments.

2.5. Synthesis and link to research objectives

The reviewed literature indicates that institutional pressures, regulative, normative, and cultural-cognitive, shape the adoption of integrity disclosure practices in local governments. Good governance principles, particularly transparency, accountability, participation, and legitimacy, provide a normative foundation for such disclosures. The IFDI offers a concrete tool for assessing the quality and breadth of these practices, while technological advancements serve as both enablers and constraints in the disclosure process. Together, these insights frame the aim of this study: to evaluate integrity disclosure in local governments through the IFDI perspective, with attention to the influence of institutional pressures, governance practices, and technological capacity.

3. RESEARCH METHODOLOGY

This study used content analysis with the disclosure of anti-fraud systems on the websites of the regency and city governments in Central Java, Indonesia. Disclosure on the analysed website is information available to the public so that it can be relied upon as a data source. Content analysis has been widely used for disclosure research, i.e., Amran and Devi (2008), Hackston and Milne (1996), Joseph et al. (2019), and Krippendorff (1989). In addition to content analysis, other research techniques that can be employed include quantitative machine learning analysis (Google Collab Research) (Sukarno & Nurmandi, 2023), ordinary least squares (OLS) (Alhassan et al., 2020), and qualitative techniques (Pattana & Sirisunhirun, 2023).

The object of this study is the disclosure of government integrity in Central Java Province, Indonesia, through anti-fraud system information disclosed on the district and local government websites in Central Java Province, Indonesia, using the IDFI. The study tried to identify external factors that explained the disclosure of information related to the anti-fraud system on the websites of district and city governments in Central Java province, Indonesia, with institutional theory. In addition, the research conducted by Lima and Delen (2020) noted that the results of the interest variable demonstrate that the most important variables in determining the significant degree of corruption are government integrity, property ownership, judicial

effectiveness, and literacy index. Content analysis is one of the qualitative methods that can quantify qualitative information through disclosure (Krippendorff, 1989; Joseph et al., 2016; Joseph et al., 2019). The anti-fraud system is measured using the IDFI, consisting of 13 categories and 47 items. The research data were obtained from 35 official websites of district and city governments in Central Java Province, Indonesia, which were accessed in 2021. Table 1 presents the 13 categories used in the IDFI, which serve as the basis for assessing anti-fraud disclosures. These categories represent critical dimensions of integrity governance and are adapted from both national and international guidelines.

Table 1. Category integrity success

No.	Category	Definition of integrity
1	Definition of integrity	A general statement about the meaning of integrity
2	Organisational goals	• Effective management • Transparency • Integrity and excellent service • Living by positive values • Problem solving • Raising staff awareness, commitment, and cooperation • Fostering a culture of ethics and integrity • Enhancing management and administrative integrity
3	Components of the integrity policy	• Knowledge and appreciation • Raising awareness and commitment • Fostering a sense of duty • Supporting ethical endeavours and ideals • Directing and circulars • -Positive characteristics
4	The commitment to integrity	• Core values of the community • A set of moral values • Organisational code of conduct
5	Elements in the Code of Ethics	• Commitment • Teamwork • Competence • Professionalism • Integrity
6	Tasks under integrity management	• Creating procedures, guidelines, and circulars • Adhering to values and ethics • Pledging to implement service delivery efficiently • Disclosing unethical behaviour to the appropriate authorities • Preventing misconduct and corruption activities • Scope and Responsibility
7	The National Integrity Plan	• Strategic action plan • Strategic integrity plan • Strategic integrity approach
8	The Strategic Action Plan	• Upholding integrity principles to ensure service delivery system effectiveness • Implementing awareness programs to prevent corruption, embezzlement, and abuse of power • Enhancing the judicial and disciplinary support solution • Enhancing human resources • Enhancing the monitoring system
9	Specific Strategic Integrity Approach	• Internalising values • Monitoring • Counselling • Rehabilitation
10	Vision	• Introductory statement about the organisation's values, aspirations, and objectives • Including the concept or implementation of integrity
11	Mission	• More specific than a vision • Includes the concept or implementation of integrity
12	Integrity reporting channel	Mechanisms created to encourage staff to report any irregularities in the organisation
13	Type of activities	Organised to raise awareness of integrity, for example, public forums on anti-corruption culture

In this study, each unit (website) will be searched, and if the information in the IDFI category is disclosed, it is given a score of 1, and 0 if there is no disclosure. The first stage is a descriptive statistic of the data (IDFI mean). The second phase is carried out by ranking IDFI based on regencies/cities and provinces. Research questions can be answered by analysing IDFI results and relating them to the theory used, namely institutional theory.

This research uses the final IDFI instrument consists of 13 categories and 47 items. The 13 categories are selected because an integrity framework is an overall approach that consists of instruments, processes, and structures for improving integrity and reducing corruption in government agencies. In addition, according to the Independent Broad-based Anti-Corruption Commission (IBAC, 2019), an effective integrity

framework must have the essential elements of risk assessments, policies, procedures, and good organisational cultures that can help a council minimise corruption risks, as well as mechanisms to help it detect possible corrupt practices at the earliest possible stage. The categories and items in each category are defined by referring to the actual disclosure on websites and the national and international guidelines relating to the integrity practices in local authorities. Thus, this study allows for replication or reproduction of the results, including the content analysis approach, the measuring instrument used (IFDI), and the assessment criteria (scoring 1 for disclosure and 0 for non-disclosure). From an empirical study perspective, the sample size in this study indicates that the sample reflects the overall population in the context of local government. The sample selection was also carried out using a secondary data-based approach, where all local government websites in Central Java were used as research objects.

In addition to the primary content analysis method, alternative research approaches could also be applied to enrich the study. For instance, web scraping combined with natural language processing (NLP) can be used to automatically extract and classify relevant integrity-related content from websites, allowing faster and more objective data collection. Quantitative analysis using regression models such as OLS, multivariate regression, or machine learning algorithms (e.g., random forest, gradient boosting) could test the influence of socio-economic and institutional factors on disclosure levels. A mixed methods approach could combine

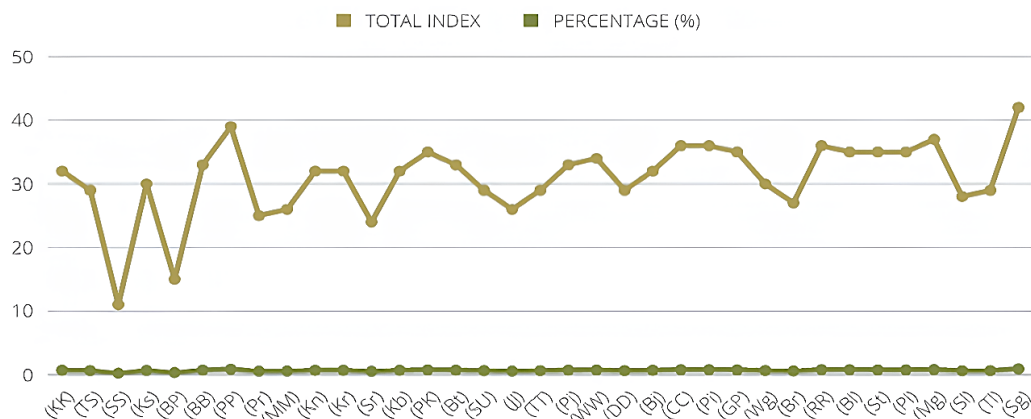
content analysis with interviews or focus group discussions to explore the underlying reasons behind different levels of disclosure. Furthermore, a comparative case study could contrast best practices between high- and low-scoring local governments, while a longitudinal study could track changes in disclosure patterns over time in response to policy reforms or leadership changes.

4. RESULTS

4.1. Score integrity index

The score integrity index of regencies and cities in Central Java Province reflects the level of transparency and accountability of local governments in disclosing anti-fraud systems and corruption prevention efforts. This achievement is the result of a joint commitment between local governments, supervisory institutions, and public participation in promoting cleaner and more accountable governance. The higher the integrity index score, the better the information disclosure and compliance of local governments with the principles of good governance. The increase in this index score also reflects the effectiveness of various policies and oversight mechanisms implemented in each region to build a more transparent government system and one free from corrupt practices. Based on the scoring that has been carried out, the integrity index score of regencies and cities in Central Java Province, Indonesia, is obtained, as shown in Figure 1.

Figure 1. The district and city integrity score in Central Java Province



From Figure 1, it can be seen that Semarang City ranks highest in the disclosure of the integrity index in Central Java Province with a score of 89%. This shows that Semarang City has a higher level of transparency and accountability compared to other districts and cities in the region. The disclosure of this integrity index reflects the local government's commitment to building clean governance and increasing public trust in government performance. Out of a total of 47 items used to measure the integrity index, Semarang City has disclosed 42 items, covering various important aspects such as anti-corruption systems, oversight mechanisms, and transparency in delivering public information. The high score reflects the effectiveness of anti-corruption policies implemented in Semarang City and the local government's awareness of

the importance of integrity in performing its public service duties and functions.

Semarang City's excellence in disclosing the integrity index can serve as an example for other districts and cities in Central Java to improve governance transparency and accountability. The implementation of policies that support integrity, such as optimising public information services through the official websites of local governments, strengthening oversight systems, and actively involving the public in government performance monitoring, is a key factor in achieving high scores. With a high integrity index score, Semarang City demonstrates compliance with the principles of good governance, while also having a positive impact on local resource management, bureaucracy effectiveness, and the quality of public services.

4.2. Ranking of integrity index score

The ranking of the integrity index scores of all regencies and cities in Central Java Province,

Indonesia, can be shown in Table 2, and then assisted by the analysis of the integrity index score ranking figure.

Table 2. The integrity index score ranking

Category	Number of disclosure items	Score	Percentage
Integrity	1	0	0%
Objectivity (Obj)	7	148	51.03%
Integrity policy (IP)	7	127	43.79%
Commitment to integrity (CI)	3	44	15.17%
Elements in the Code of Ethics (E)	5	134	46.21%
Scope and responsibilities (S)	5	91	31.38%
National Integrity Plan (NIP)	3	14	48.28%
Strategic Action Plan (SAP)	6	117	40.34%
Strategic Integrity Approach (SIA)	6	125	43.10%
Vision	1	25	86.21%
Mission	1	25	86.21%
Integrity reporting channels (IRC)	1	10	34.48%
Types of activities (TA)	1	15	51.72%
Sum	47	875	44.46%

Table 2 shows that all districts and cities have created a website to disclose all work programs and budget implementation as a form of accountability to the community. However, judging from the 47 items of disclosure that must be submitted, it has not been carried out optimally from each website in regencies and cities in Central Java Province, Indonesia. The highest percentage of disclosure in the Vision and Mission category can be interpreted to mean that each website has revealed the Vision and Mission of each regency and city in Central Java Province, Indonesia. Meanwhile, the lowest disclosure on a commitment to integrity was 15.1%. And there are still eight categories where

the disclosure rate is below 50%, so the average exposure is 44.46%. In addition, it was also explained that as many as thirteen categories of anti-fraud system measurements using the IDFI got results on the number of disclosure items as many as 47, with the highest score obtained by the Objectivity (Obj) and Integrity Policy (KI) categories of 7. The disclosure score's overall result was 875, with the highest type, Objectivity, with a score of 148, with a presentation of 51.03%. The general calculation of the integrity index score ranking got the final result with 47 disclosure items and 875 scores, and the total number of presentations from 13 categories was 44.46%.

Figure 2. Comparison of integrity index scores by category

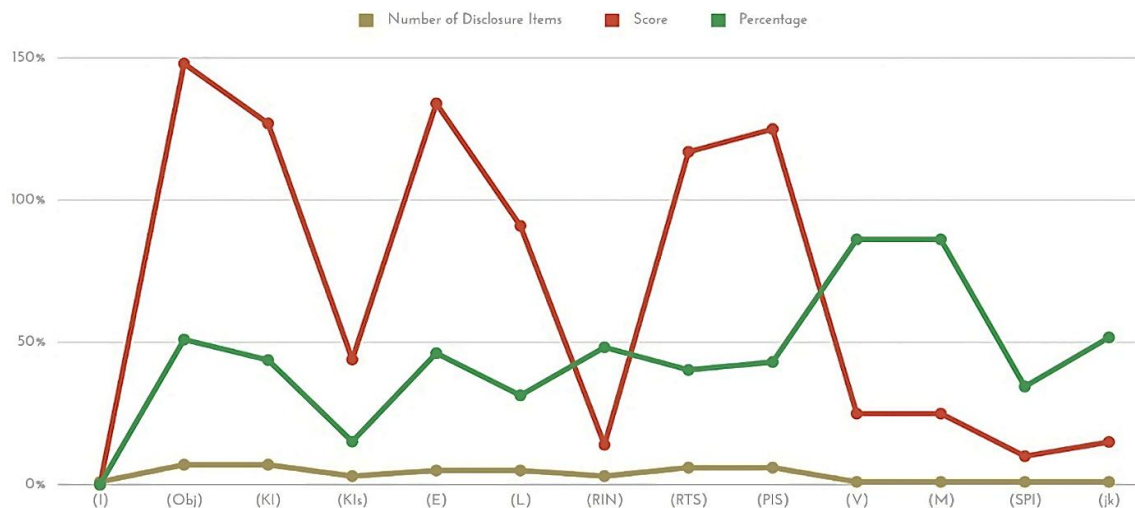


Figure 2 shows that all districts and cities in Central Java Province have created websites as a means to disclose information related to their work programs and budget implementation, which is an important step in improving government accountability to the public. The presence of these websites is expected to facilitate public access to relevant information and enable the public to more easily monitor the performance of local governments.

However, despite efforts to disclose information through these websites, the disclosure results from the integrity index, which only reached

44.46%, indicate that the information disclosure has not been carried out optimally. Of the 47 items that should be disclosed by each district and city, many have not met the expected standards, both in terms of information completeness and the transparency and accessibility of the presentation. This shows that although progress has been made, there are still challenges to be addressed to ensure that government websites truly function as effective tools for enhancing transparency and accountability.

4.3. Analysis of integrity index disclosures on district and city administration and websites in Central Java

A regency is the division of administrative regions in Indonesia, after a province led by a Regent. A city is a centre of settlement and community activities with administrative boundaries regulated in laws, regulations, and payments that show urban life's disposition and characteristics. As an administrative area in Indonesia under the province and the Ministry of Home Affairs, the Regency and City governments are required to make disclosures through the website as a form of implementing transparency to fulfil their obligations as an administrative area and to fulfil the human rights of citizens to find out information related to the performance of the regency government that has been regulated in the Law. The 16th Sustainable Development Goal (SDG) to minimise corruption and bribery and to create inclusive and transparent institutions is also deeply embedded in this law. The SDGs are an international action plan to eradicate poverty, lessen inequality, and conserve the environment, adopted by global leaders, including Indonesia. The 17 SDGs and 169 targets in the SDGs are meant to be accomplished by 2030.

From the results of the analysis, it can be seen that all districts in Central Java Province, Indonesia, have revealed an integrity index in the form of performance reports and national strategy reports on the websites of each district, with the hope that these reports can provide accurate and useful information to all parties. This disclosure aims to fulfil the responsibilities and obligations of each district and to increase the availability of each district's website to the general public. This study shows that the disclosure of integrity through websites by both district and city governments aims to improve accountability and transparency. The results obtained reflect the level of integrity of the district and city governments that are the objects of research. However, these results focus on Central Java and cannot be generalized to other areas without further research. Thus, it is important to note that the findings only reflect the situation in the areas studied and may not represent practices in other regions.

However, if every government in various countries has a policy of disclosing integrity through their websites, the IFDI, which consists of 13 categories and 47 disclosure items, can be used as a measuring tool to assess how much integrity is disclosed through websites in governments across those countries. This could serve as a useful standard for evaluating and comparing integrity disclosures between local governments or countries, as well as a reference for efforts to improve transparency and accountability in governance worldwide. With the consistent application of IFDI, governments can be more open in sharing information with the public, minimizing the potential for abuse of power, and encouraging better governance. On the other hand, the public can more easily access relevant information and monitor government performance, which will ultimately improve public service quality and increase public trust in government.

5. DISCUSSION

This research indicates that although district and city governments in Central Java Province have created websites to disclose work programs and budget implementation as a form of accountability to the community, these disclosures have not been carried out optimally. Most disclosure categories have disclosure rates below 50%, indicating that there is still room for improvement in the disclosure of information related to anti-fraud systems. Integrity disclosure has an important role in promoting transparency, accountability, and corruption prevention in government. The results of this study underscore the importance of improving information disclosure related to commitment to integrity, integrity policies, and other aspects related to fraud and corruption prevention in district and city governments in Central Java Province. In addition, the study also notes that better disclosure of integrity can help in achieving sustainable development goals, particularly in terms of corruption prevention. Corruption can be an obstacle to the achievement of the SDGs, and therefore, corruption prevention efforts, such as improving government integrity, can support the achievement of the SDGs.

In the institutional context, this study shows that disclosure of integrity by district and city governments is influenced by a variety of factors, including the environment in which tasks are carried out, regulations, organisational structure, transparency, fairness, and institutional complexity. Therefore, changes in these factors can influence corrupt behaviour within the public sector. Subjectivity is high because each local government site is monitored differently, which is one of the research's shortcomings. Another drawback is that there are certain municipal government websites that are hard to find or cannot be accessed, which can reduce the effectiveness of disclosure of the integrity index. Another obstacle or limitation is technological limitations in developing and managing an effective website that can display data accurately and up to date. This includes problems with information technology (IT) infrastructure, such as unstable servers or insecure platforms. Another obstacle concerns the security and privacy of published data, where organisations must ensure that sensitive data is protected and only appropriate information is disclosed to the public.

Increase citizen participation with a public feedback platform, namely by building and maintaining an online platform where citizens can provide direct feedback on government policies, reports, and initiatives. Involvement in decision-making by holding forums or public meetings (physical or virtual) to discuss policies under consideration, providing citizens with the opportunity to participate directly in the decision-making process. Recommendations that can be offered to overcome these obstacles are: increasing commitment to transparency, including regular and complete disclosure of government activities, improving technological infrastructure to ensure that data can be easily accessed by the public and managed anonymously, use of consistent reporting standards, training and capacity building of managers as well as dialogue with stakeholders to negotiate and possibly modify regulations that limit disclosure.

Another theoretical framework that can be added to this study is the theory of legitimacy put forward by Dowling and Pfeffer (1975), where legitimacy is important for organisations. Limits emphasised by social norms and values, and reactions to these limits, encourage the importance of analysing organisational behaviour by paying attention to the environment. The theory of legitimacy is based on the definition of a social contract that is implied between government agencies and the community. Gray (2000) also defines legitimacy as a corporate management system that is oriented towards siding with society, individual governments, and community groups. For this reason, as a system that prioritizes impartiality or the interests of the community, the company's operations must consider that the activities carried out are in accordance with the limits, norms, and expectations of the community.

6. CONCLUSION

The website's disclosure of the integrity index, which includes the integrity index's integrity, objectivity, policies, commitment, elements of the Code of Ethics, scope, and responsibility, national moral fibre plan, strategic action plan, strategic integrity approach, awareness, purpose, and channels for reporting integrity, and types of activities. The 17 SDGs and 169 targets in the SDGs are meant to be accomplished by 2030. National moral fibre plan, strategic action plan, strategic integrity approach, awareness, purpose, channels for reporting integrity, and types of activities have not operated as efficiently as could be seen from the results of the disclosures on each website. It can be concluded from the data processing results carried out and interpreted in the data analysis. The integrity index score is in the lowest range of 11 total indexes or 23%, namely by Sukoharjo Regency, and the highest integrity index score is 39 comprehensive indexes or 83%, namely by Pematang Regency.

The ranking of the integrity index score obtained the results of the Vision and Mission disclosure category got results of 86.21% of the 13. Among the types of disclosure are integrity, Objectivity, Integrity Policies, Integrity commitment, Elements of the Code of Ethics, Scope, and Responsibility, National Integrity Plans, Strategic Action Plans, Strategic Integrity Approaches, Vision, Mission, and Integrity Reporting Channels, as well as various types of activities. Districts and cities have created websites that are used to disclose all work programs and budget implementation to be transparent to the community. However, judging from the 47 items of disclosure that must be submitted, it has not been carried out optimally from each website in regencies and cities in Central Java Province, Indonesia. This report can be seen from the disclosure of the new integrity index of 44.46%.

Thus, more investigation is required to get more data. It is intended that by applying institutional theory, which describes the relationship between an organisation and its environment, about how and why an organisation carries out its structure and processes, and what the consequences of the institutional processes are. This research would enable scholars to gain a deeper understanding of the integrity disclosure index in district and local administrations. This study's

primary goal is to assist relevant parties, particularly district and local governments, in strengthening the transparency of disclosures made on websites.

The impact of this research practice on the government and society is that to increase information openness and integrity ratings, the government can implement certain strategies and tactics, including: increasing transparency and accessibility through data digitization, for example, developing portals and open data where government documents and data are published online. real time, creating uniform reporting standards, simplifying information, increasing public participation, increasing accountability, training for government officials, and holding educational programs for the public on how to access and use government information, as well as providing an understanding of the importance of government transparency and accountability.

Recommendations that can be offered to overcome these obstacles are: increasing commitment to transparency, including regular and complete disclosure of government activities, improving technological infrastructure to ensure that data can be easily accessed by the public and managed anonymously, use of consistent reporting standards, training and increasing the capacity of managers as well as dialogue with stakeholders to negotiate and possibly change regulations that limit information disclosure. This research is important as an effort to reduce corruption through disclosure of integrity using websites, because it encourages transparency and accountability in managing city and district governments. The next hope is to achieve the SDGs, so that efforts to prevent corruption by increasing government integrity can support the achievement of the SDGs.

The limitation of this research is that, in viewing government website content, the level of subjectivity is high. So, it requires expert validation so that the results can be more objective. The next limitation is that there are websites that cannot be accessed, which can reduce the effectiveness of the integrity index. Subjectivity is high because each local government location is monitored differently, which is one of the weaknesses of this research. Another weakness is that there are certain municipal government websites that are difficult to find or cannot be accessed, which can reduce the effectiveness of the disclosure of the integrity index. Another obstacle or limitation is technological limitations in developing and managing an effective website that can display data accurately and up to date. This includes problems with the IT infrastructure, such as unstable servers or insecure platforms. Another obstacle concerns the security and privacy of published data, where organisations must ensure that sensitive data is protected and only appropriate information is disclosed to the public. Research on the identification and governance of the integrity index through the website is still limited in number; this is one of the limitations of research. So, it can be a gap to develop this research with different measurements or indices and even opposite points of view.

The findings of this research carry several implications. First, they highlight the urgent need for local governments to improve the comprehensiveness and accessibility of integrity-related disclosures on their websites. Enhancing these disclosures is essential not only for internal administrative reform but also to foster public trust

and civic engagement. Second, the low average score of 44.46% implies a systemic gap in transparency practices, suggesting the need for capacity building, technical support, and regulatory reinforcement in local administrations. Third, these results reinforce the potential role of the IFDI as a standard

measurement tool that can be applied across different regions to benchmark integrity practices. Lastly, this research supports policy recommendations for digital transformation in public governance as a strategic pathway to meet anti-corruption goals and sustainable development targets.

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APPENDIX

Table A.1. Website data of regency and city systems in Central Java Province

No.	Regency	Address website
1	Klaten Regency — Klaten	https://klatenkab.go.id/
2	Tegal Regency — Slawi	http://www.tegalkab.go.id/
3	Sukoharjo Regency — Sukoharjo	https://www.sukoharjokab.go.id/
4	Kudus Regency — Kudus	http://kuduskab.go.id/
5	Banyumas Regency — Purwokerto	https://www.banyumaskab.go.id/
6	Boyolali Regency — Boyolali	https://www.boyolali.go.id/
7	Pemalang Regency — Pemalang	https://www.pemalangkab.go.id/
8	Purbalingga Regency — Purbalingga	https://www.purbalinggakab.go.id/
9	Magelang Regency — Mungkid	https://magelangkab.go.id/
10	Kendal County — Kendal	https://www.kendalkab.go.id/
11	Karanganyar District — Karanganyar	http://www.karanganyarkab.go.id/
12	Sragen District — Sragen	http://www.sragenkab.go.id/
13	Kebumen Regency — Kebumen	https://www.kebumenkab.go.id/
14	Pekalongan Regency — Kajen	https://www.pekalongankab.go.id/
15	Batang Regency — Batang	https://www.batangkab.go.id/
16	Semarang Regency — Ungaran	https://semarangkab.go.id/landing/
17	Jepara Regency — Jepara	https://jepara.go.id/
18	Temanggung Regency — Temanggung	https://temanggungkab.go.id/
19	Purworejo District — Purworejo	https://www.purworejokab.go.id/
20	Wonosobo County — Wonosobo	http://dashboard-smartcity.wonosobokab.go.id/
21	Demak Regency — Demak	https://bkpp.demakkab.go.id/
22	Banjarnegara Regency — Banjarnegara	https://banjarnegarakab.go.id/web/
23	Cilacap Regency — Cilacap	https://cilacapkab.go.id/v3/
24	Pati District — Pati	https://www.patikab.go.id/v2/
25	Grobogan District — Purwodadi	https://www.grobogan.go.id/
26	Wonogiri District — Wonogiri	https://wonogirikab.go.id/
27	Brebes Regency — Brebes	http://www.brebeskab.go.id/
28	Rembang Regency — Rembang	https://rembangkab.go.id/
29	Blora Regency — Blora	https://www.blorakab.go.id/
30	Surakarta City — Surakarta	https://surakarta.go.id/
31	Pekalongan City — Pekalongan	https://pekalongankota.go.id/
32	Magelang City — Magelang	http://www.magelangkota.go.id/
33	Salatiga City — Salatiga	https://salatiga.go.id/
34	Tegal City — Tegal	https://www.tegalkota.go.id/v2/index.php?lang=id
35	Semarang City — Semarang	https://www.semarangkota.go.id/

Table A.2. District and city integrity score in Central Java Province

No.	Regency	Total index	Percentage (%)
1	Klaten County — Klaten (KK)	32	0.68
2	Tegal Regency — Slawi (TS)	29	0.62
3	Sukoharjo Regency — Sukoharjo (SS)	11	0.23
4	Kudus District — Kudus (Ks)	30	0.64
5	Banyumas Regency — Purwokerto (BP)	15	0.32
6	Boyolali County — Boyolali (BB)	33	0.70
7	Pemalang Regency — Pemalang (PP)	39	0.83
8	Purbalingga Regency — Purbalingga (Pr)	25	0.53
9	Magelang Regency — Mungkid (MM)	26	0.55
10	Kendal County — Kendal (Kn)	32	0.68
11	Karanganyar District — Karanganyar (Kr)	32	0.68
12	Sragen District — Sragen (Sr)	24	0.51
13	Kebumen Regency — Kebumen (Kb)	32	0.68
14	Pekalongan Regency — Kajen (PK)	35	0.74
15	Batang Regency — Batang (Bt)	33	0.70
16	Semarang Regency — Ungaran (SU)	29	0.62
17	Jepara Regency — Jepara (JJ)	26	0.55
18	Temanggung Regency — Temanggung (TT)	29	0.62
19	Purworejo District — Purworejo (Pj)	33	0.70
20	Wonosobo County — Wonosobo (WW)	34	0.72
21	Demak Regency — Demak (DD)	29	0.62
22	Banjarnegara Regency — Banjarnegara (Bj)	32	0.68
23	Cilacap Regency — Cilacap (CC)	36	0.77
24	Pati District — Pati (Pi)	36	0.77
25	Grobogan District — Purwodadi (GP)	35	0.74
26	Wonogiri District — Wonogiri (Wg)	30	0.64
27	Brebes County — Brebes (Br)	27	0.57
28	Rembang Regency — Rembang (RR)	36	0.77
29	Blora County — Blora (Bl)	35	0.77
30	Surakarta City — Surakarta (St)	35	0.74
31	Pekalongan City — Pekalongan (Pl)	35	0.74
32	Magelang City — Magelang (Mg)	37	0.79
33	Salatiga City — Salatiga (Sl)	28	0.60
34	Tegal City — Tegal (Tl)	29	0.62
35	Semarang City — Semarang (Sg)	42	0.89