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Internal Control System of On-Street Parking Retribution Based on the COSO Framework: A Case Study of the Parking Management Unit (UPT Parkir) of the Padang City Transportation Departement

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ABSTRACT

On-street parking retribution is a strategic component of local own-source revenue (PAD); however, its management in Padang City continues to face potential revenue loss, as revenue realization has consistently fallen short of targets and discrepancies exist between actual field collections and officially reported remittances. This study analyzes the internal control system governing on-street parking retribution management using the COSO Framework to identify systemic weaknesses that allow potential revenue loss to persist. Employing a qualitative approach with a single-case study design at the Parking Management Unit (UPT), data were collected through semi-structured interviews, non-participant observation, and document analysis, and were analyzed using the Miles and Huberman interactive model. The findings reveal that all five COSO components have not functioned effectively: the control environment is weak, risk assessment is not conducted systematically, control activities remain largely manual, information flows are incomplete, and monitoring activities are inconsistent. These weaknesses are further exacerbated by a multi-layered collection structure involving parking attendants, parking contractors, and the Parking Management Unit (UPT). The study recommends institutional reform, digitalization of parking retribution collection, standardization of procedures, and more consistent oversight. This research contributes to the literature by demonstrating how a multi-layered collection structure and the dominance of informal relationships undermine the effectiveness of all COSO components, thereby creating systemic vulnerabilities to potential revenue loss.

ABSTRAK

Retribusi parkir di tepi jalan merupakan komponen strategis dari pendapatan daerah sendiri (PAD); namun, pengelolaannya di Kota Padang terus menghadapi potensi kehilangan pendapatan, karena realisasi pendapatan secara konsisten kurang dari target dan terdapat perbedaan antara pengumpulan aktual di lapangan dan penyetoran yang dilaporkan secara resmi. Studi ini menganalisis sistem pengendalian internal yang mengatur pengelolaan retribusi parkir di tepi jalan menggunakan Kerangka Kerja COSO untuk mengidentifikasi kelemahan sistemik yang memungkinkan potensi kehilangan pendapatan terus berlanjut. Dengan menggunakan pendekatan kualitatif dengan desain studi kasus tunggal di Unit Pengelolaan Parkir (UPT), data dikumpulkan melalui wawancara semi-terstruktur, observasi non-partisipan, dan analisis dokumen, dan dianalisis menggunakan model interaktif Miles dan Huberman. Temuan menunjukkan bahwa kelima komponen COSO belum berfungsi secara efektif: lingkungan pengendalian lemah, penilaian

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risiko tidak dilakukan secara sistematis, kegiatan pengendalian sebagian besar masih manual, aliran informasi tidak lengkap, dan kegiatan pemantauan tidak konsisten. Kelemahan ini semakin diperparah oleh struktur pengumpulan berlapis yang melibatkan petugas parkir, kontraktor parkir, dan Unit Pengelolaan Parkir (UPT). Studi ini merekomendasikan reformasi kelembagaan, digitalisasi pengumpulan denda parkir, standardisasi prosedur, dan pengawasan yang lebih konsisten. Penelitian ini berkontribusi pada literatur dengan menunjukkan bagaimana struktur pengumpulan yang berlapis-lapis dan dominasi hubungan informal melemahkan efektivitas semua komponen COSO, sehingga menciptakan kerentanan sistemik terhadap potensi kehilangan pendapatan.

A. INTRODUCTION

Accountable local financial management is a prerequisite for effective local governance. Within the framework of regional autonomy as stipulated in Law Number 23 of 2014 concerning Regional Government, local governments are granted broad authority to regulate and manage governmental affairs, including the exploration and optimization of Local Own-Source Revenue (PAD) to achieve responsible fiscal independence. In this context, PAD serves as an important indicator of fiscal autonomy, with one of its sources originating from local retributions as regulated under Law Number 28 of 2009 concerning Local Taxes and Retributions.

One type of public service retribution with significant revenue potential is on-street parking retribution. Based on Government Regulation Number 35 of 2023 concerning General Provisions on Local Taxes and Retributions, on-street parking is classified as a public service retribution because it constitutes a service provided by local governments to support traffic order and mobility. With these characteristics, on-street parking functions not only as a source of Local Own-Source Revenue (PAD) but also as an instrument of public service in the transportation sector.

Padang City, the capital of West Sumatra Province, faces significant challenges in the management of on-street parking retribution. Data indicate that the 2025 revenue target for on-street parking retribution was IDR 2,793,000,000, with an estimated revenue potential of IDR 2,717,779,000 generated from 64 road segments and 271 parking locations. However, revenue realization as of April 2025 had reached only approximately 16.6 percent of the target. Although the overall realization for 2025 eventually reached approximately 79 percent of the target (Valoranews.com, 2026), indications of potential revenue loss remain evident at several strategic locations. For example, the parking location on Pattimura Street contributed only IDR 630,000 per month, or approximately IDR 21,000 per day, while the parking location in front of the Los Ikan market on Samudra Street contributed only IDR 360,000 per month. These amounts appear disproportionate to the high level of parking activity observed at these locations (Bijaknews.com, 2025).

This condition is further reinforced by a series of field findings indicating weaknesses in the existing control mechanisms. Many parking attendants do not wear official uniforms or identification vests and frequently fail to issue parking tickets to service users. The collection system operates through multiple layers involving parking attendants, field coordinators, parking contractors, and ultimately the Parking Management Unit (UPT), making cash flows difficult to verify. Furthermore, the failure of the parking meter initiative introduced in 2016, which involved an investment of approximately IDR 3.6 billion, demonstrates that technology-based solutions are unlikely to be effective in the absence of a robust internal control architecture (Roza & Guvil, 2018; Republika.co.id, 2022).

In this context, the Internal Control System (ICS) constitutes a critical prerequisite for effective governance. The Indonesian government has adopted the COSO Framework through Government Regulation Number 60 of 2008 concerning the Government Internal Control System, establishing COSO as the normative standard for public sector institutions. With its five components—Control Environment, Risk Assessment, Control Activities, Information and

Communication, and Monitoring Activities—the COSO Framework serves not only as a descriptive tool but also as a diagnostic framework, as it enables the identification of gaps between actual conditions and the ideal standards that should be achieved (Committee of Sponsoring Organizations of the Treadway Commission, 2013).

Previous studies have examined parking-related issues from various perspectives. Cheisviyanny et al. (2023) identified parking mismanagement in Padang City resulting from unclear cash flows, inadequate informational signage, and weak law enforcement. Athallah and Frinaldi (2025) highlighted maladministration in the provision of parking services within tourism areas of Padang City. Kurniawan et al. (2024) analyzed internal control and fraud prevention efforts in public sector accounting using the COSO Framework. Pitaloka et al. (2020) evaluated the implementation of COSO-based internal control systems in addressing fraud within government institutions. Sutrimansyah (2021) examined parking retribution management and the potential implementation of e-parking systems. Sedenel et al. (2022) investigated the revenue potential of parking retribution from the perspective of illegal parking attendants in Padang City. Putri and Galuh (2024) measured the contribution and effectiveness of parking retribution revenue in Malang City.

However, previous studies have generally examined parking management from the perspectives of revenue effectiveness, maladministration, revenue potential, or fraud prevention in a broader context. Few studies have systematically employed the COSO Framework to diagnose internal control systems at the level of local government technical implementing units in the context of on-street parking retribution management. Therefore, this study not only addresses this empirical gap but also makes an analytical contribution by demonstrating how a multi-layered collection structure and informal relationships among parking attendants, parking contractors, and the Parking Management Unit (UPT) influence the effectiveness of all COSO components. Through this approach, the study argues that potential revenue loss is not merely the result of individual behavior but rather a consequence of the interaction among weaknesses in the control environment, risk assessment, control activities, information and communication, and monitoring activities that operate systemically. Accordingly, the COSO Framework is employed not only as an evaluation tool but also as a diagnostic framework for explaining the relationship between internal control failures and the occurrence of potential revenue loss in local government revenue collection.

B. LITERATURE REVIEW

Public Administration and Public Management

Public administration is a comprehensive system that encompasses the management of bureaucratic institutions, human resources, and organizational infrastructure at both the national and local levels (Parlak & Doğan, 2022). Tapia Cachay et al. (2021) emphasize that internal control systems enable public organizations to improve the efficiency and effectiveness of administrative actions through risk management, regulatory compliance, and structured oversight.

Public management, as defined by Pollitt and Bouckaert (2017), comprises a set of mechanisms and practices employed by governments to organize, direct, coordinate, and control activities aimed at implementing public policies and delivering services to citizens. Hughes (2003) argues that public management emerged in response to dissatisfaction with traditional administrative approaches that were considered overly bureaucratic and insufficiently responsive. Christensen and Lægreid (2020) explain that contemporary public management has evolved toward a performance-based model that emphasizes the use of measurable managerial instruments and periodic evaluation. The OECD (2021) further notes that when public management is not implemented in a systematic and controlled manner, the risk of inefficiency and potential revenue loss increases significantly.

Regional Autonomy and Local Retribution Management

Mardiasmo (2018) explains that effective fiscal decentralization requires local governments to possess the capacity to identify revenue potential, design efficient collection systems, and establish accountability mechanisms that ensure all revenues are fully and promptly transferred to the regional treasury. Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments stipulates that local retributions constitute one of the primary components of Local Own-Source Revenue (PAD), collected as payment for services provided by local governments.

Bahl and Bird (2018) caution that fiscal decentralization often faces challenges arising from limited institutional capacity, inadequate professionalism among revenue collection personnel, and weak oversight systems that may create opportunities for potential revenue loss between field-level collections and remittances to the regional treasury.

Experiences from various regions in Indonesia indicate that increasing Local Own-Source Revenue (PAD) targets without strengthening control mechanisms may actually heighten the risk of potential revenue loss. In the context of Padang City, the authority for managing on-street parking retribution is assigned to the Department of Transportation and is operationally implemented by the Parking Management Unit (UPT), which serves as the frontline institution responsible for implementing parking retribution policies.

COSO-Based Internal Control System

Henry (2015) positions control as an integral component of the directing function within the POSDCORB framework, which encompasses the ability of leaders to ensure that organizational actions remain aligned with established objectives. Mardiasmo (2018) emphasizes that control in public organizations consists of two dimensions: managerial control, which is internal in nature, and accountability control, which is external. According to Government Regulation Number 60 of 2008, the Government Internal Control System (SPIP) is defined as a continuous process integrated by organizational leaders and all employees to safeguard public assets and ensure that organizational activities comply with applicable laws and regulations.

According to COSO (2013), an effective internal control system consists of five interrelated components. First, the Control Environment encompasses ethical values, integrity, organizational structure, leadership, and oversight culture. Alzeban (2020) argues that leadership commitment is a primary determinant of internal control effectiveness in public sector organizations. A strong control environment establishes the foundation for organizational behavior that is consistent with the principles of integrity and accountability.

Second, Risk Assessment represents the initial stage of the internal control system and functions to identify and analyze risks that may hinder the achievement of organizational objectives. Said et al. (2020) demonstrate that inadequate risk assessment can weaken mitigation strategies and create opportunities for irregularities within public sector organizations.

Third, Control Activities refer to the policies and procedures established to address risks and achieve organizational objectives. Kurniawan et al. (2024) emphasize that non-standardized or inconsistently implemented control activities constitute a major cause of fraud and misreporting in the public sector. Controls such as segregation of duties, transaction authorization, and internal audits must be implemented appropriately and consistently.

Fourth, Information and Communication is an essential component for achieving all internal control objectives. Information systems must be capable of delivering accurate and timely data throughout the organization. Rachman et al. (2025) argue that the digitalization of retribution systems has proven effective in reducing the risk of potential revenue loss in the public sector.

Fifth, Monitoring Activities are intended to ensure that internal controls operate as intended and are appropriately modified to address changing conditions and emerging risks. Arifin et al. (2021) found that strong monitoring activities can significantly reduce the risk of financial irregularities within local governments.

Table 1. Five COSO Framework Components and Assessment Indicators in the Context of Parking Retribution

No	COSO Component	Definition	Ideal Indicators
1	Control Environment	Ethical values, integrity, organizational structure, and oversight culture	Standardized recruitment, clear accountability, leadership commitment to integrity
2	Risk Assessment	Identification and analysis of risks that hinder the achievement of objectives	Mapping of vulnerable locations, data-driven potential revenue loss analysis
3	Control Activities	Operational policies and procedures to address risks	Standardized SOPs, segregation of duties, ticket verification
4	Information and Communication	Accurate, transparent, and verifiable data flows	Daily reconciliation, integrated recording system
5	Monitoring Activities	Periodic oversight and evaluation of controls	Comprehensive supervision, follow-up on findings, cross-agency coordination

Source: Adapted from COSO (2013) and literature review

Gibsi Ompusunggu and Valiant Salomo (2019) explain that the internal control system implemented in Indonesian government institutions is based on the COSO Integrated Internal Control Framework, among several existing internal control models, including Cadbury (1994), CoCo (1995), COBIT (1996), and Turnbull (1999). Pitaloka et al. (2020) demonstrate the relevance of the COSO Framework as an evaluation tool for internal controls in public sector institutions and identify weaknesses in the Control Environment and Control Activities components as the primary entry points for fraud.

Parking Management and Retribution Potential Revenue Loss

Manville and Pinski (2021) identify that on-street parking management in many cities operates within a low-payment, low-quality equilibrium, characterized by low parking fees, high levels of non-compliance, and government dependence on fines as compensation for ineffective pricing policies. They argue that without governance reform and the implementation of rational pricing mechanisms, technology alone is insufficient to improve the quality of parking services.

Kong et al. (2024) demonstrate that there is no universal parking policy model, as the success of parking reforms largely depends on local contexts, governance capacity, institutional strength, and inclusive stakeholder engagement. Fokker et al. (2024) find that parking pricing policies exert the most significant influence on public parking behavior, with higher parking fees substantially reducing parking demand in urban centers.

Triputro et al. (2023) conclude that illegal parking practices reflect maladministration in public service delivery, highlighting the need for stronger regulations, enhanced monitoring capacity, and the implementation of transparent and accountable parking management systems. Sutrimansyah (2021) finds that manually operated parking management systems are highly vulnerable to manipulation due to inaccurate record-keeping and the absence of layered control mechanisms.

A study by Sedenel et al. (2022) in Koto Tangah District, Padang City, reveals that parking retribution potential amounting to IDR 256,320,000 annually remains unrealized because the majority of parking activities operate illegally. Cheisviyanny et al. (2023) find that parking mismanagement in Padang City is caused by non-compliant cash flow practices, inadequate parking signage, and weak law enforcement, conditions that are further exacerbated by local bossism practices. Athallah and Frinaldi (2025) emphasize the need to strengthen regulations, enhance public outreach, and optimize monitoring functions to promote more orderly and accountable parking service practices. Putri and Galuh (2024) report that parking retribution contributes an average of only 1.29 percent annually to Local Own-Source Revenue (PAD) in Malang City, with fluctuating levels of effectiveness attributable to weak supervision and the non-compliant behavior of parking attendants.

Research Analytical Framework

This study employs the COSO Framework as the primary analytical framework to diagnose the internal control system governing on-street parking retribution management in Padang City. The five COSO components—Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities—serve as the basis for identifying control weaknesses that may contribute to Potential Revenue Loss in parking retribution collection.

Meanwhile, the concepts of public administration, public management, and fiscal decentralization are used as the conceptual foundation for explaining the importance of accountability, effective public resource management, and the optimization of local revenue generation within local government administration. Accordingly, the empirical analysis of this study is conducted entirely through the lens of the COSO Framework, while the other theories provide the institutional context for understanding parking retribution management as one of the sources of Local Own-Source Revenue (PAD).

C. RESEARCH METHOD

This study employs a qualitative approach using a single-case study design. A qualitative approach was selected because potential revenue loss in on-street parking retribution management represents a complex and context-dependent phenomenon (Sugiyono, 2023). By its nature, the COSO Framework is more qualitative than quantitative in orientation. The official COSO (2013) framework defines the effectiveness of an internal control system based on the presence and functioning of its five components rather than on numerical indicators or predetermined scores.

The case under investigation is the management of on-street parking retribution in Padang City as an integrated system, with the primary research site being the Parking Management Unit (UPT) of the Padang City Department of Transportation. According to Creswell, as cited in Hakim (2024), a case study is a research strategy in which a researcher explores a bounded system in depth through multiple sources of evidence, including interviews, observations, and document analysis. The selection of a single-case study design was based on the unique context of Padang City, which faces complex challenges related to potential revenue loss, involves a strong informal collection structure, and has previously experienced the failure of a parking meter policy innovation.

Data were collected using three techniques. First, semi-structured interviews were conducted with officials of the Parking Management Unit (UPT) of the Padang City Department of Transportation, field supervisors, parking contractors, parking attendants, and parking service users. The interviews were guided by an interview protocol while allowing participants the flexibility to elaborate on their experiences and perspectives.

Second, non-participant observation was conducted to examine the parking retribution collection process, interactions between parking attendants and service users, and the extent to which field practices complied with existing regulations. Field observations were carried out directly at several on-street parking locations in Padang City to gain a deeper understanding of parking retribution management practices. The observations focused on parking service delivery, the issuance of parking tickets to service users, and the collection practices implemented by parking attendants. In addition, observations were conducted at the Parking Management Unit (UPT), particularly regarding its supervisory activities over parking attendants and its operational role in parking retribution management. Observations were conducted repeatedly, approximately three to four times during the research period. Observation data were also used to verify the consistency between information obtained through interviews and actual field practices, particularly with regard to control activities, monitoring mechanisms, and the issuance of parking tickets to parking service users.

Third, document analysis was employed to complement and verify data obtained through interviews and observations. The documents reviewed included local regulations and mayoral regulations governing parking management, reports on parking retribution revenue targets and realizations, Local Own-Source Revenue (PAD) data, data on parking locations managed by the Parking Management Unit (UPT), annual parking retribution revenue records, revenue data for individual parking locations, and records of third-party operators (parking contractors) responsible for managing specific parking locations.

Research participants were selected using a purposive sampling technique based on their direct involvement in the on-street parking retribution management system in Padang City. Officials of the Parking Management Unit (UPT) and field supervisors were selected because of their roles in managing,

monitoring, and administering parking retribution revenues. Parking contractors and parking attendants were chosen because they are directly involved in the day-to-day collection of parking retribution in the field. Meanwhile, parking service users were selected to provide perspectives on the parking services they experienced. In several cases, snowball sampling was also employed to identify additional participants recommended by previous informants who were considered to possess deeper knowledge of parking management practices.

Data were analyzed using the Miles and Huberman interactive model, which consists of four components: data collection, data condensation, data display, and conclusion drawing and verification (Sugiyono, 2023; Hakim, 2024). The processes of data condensation and data display were guided by the COSO Framework as the primary analytical lens. Each piece of information was classified into the relevant COSO component and subsequently presented in a descriptive-analytical narrative that described actual conditions and compared them with the internal control principles that should ideally be implemented.

During the data reduction process, findings from interviews, observations, and document analysis were first organized according to the five components of the COSO Framework: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities. Subsequently, the researcher identified recurring themes within each component based on patterns emerging from the field data. For example, within the Control Environment component, themes related to the informal recruitment of parking attendants, unclear accountability among actors, and weak rule enforcement were identified. Within the Control Activities component, themes included the absence of ticket reconciliation procedures, weak segregation of duties, and inconsistent implementation of sanctions. These themes were then compared with COSO principles to assess the effectiveness of the internal control system governing on-street parking retribution management in Padang City.

The trustworthiness of the data was enhanced through triangulation, including methodological triangulation, source triangulation, and time triangulation. Methodological triangulation was conducted by comparing information obtained through interviews, observations, and document analysis. For example, statements from Parking Management Unit (UPT) officials regarding parking ticket distribution procedures were compared with field observations and documentary evidence. Source triangulation was carried out by comparing information provided by different participant groups, including UPT officials, field supervisors, parking contractors, parking attendants, and parking service users. For instance, information regarding ticket issuance practices obtained from parking attendants was compared with the experiences reported by parking service users and observations conducted at parking locations. Time triangulation was conducted by collecting and verifying information at different points during the research period to assess the consistency of participants' responses and field conditions over time.

Table 2. Data Triangulation Strategies in the Research

Methodological Triangulation	Methodes	Purpose
Triangulation Technique	Observation, semi-structured interviews, documentation	Ensuring consistency of findings across methods
Source Triangulation	UPT officials, field supervisors, contractors, parking attendants, community	Confirming accuracy from multiple actor perspectives
Time Triangulation	Data verification at different time points	Testing consistency of information throughout the research period

Source: Processed by the author based on Sugiyono (2023)

Triangulation was implemented by comparing information obtained from different sources, data collection techniques, and periods of data collection. For example, information provided by officials of the Parking Management Unit (UPT) regarding the distribution of parking tickets through parking contractors was confirmed through interviews with parking contractors and parking attendants.

Findings concerning the inconsistent issuance of parking tickets to parking service users were verified through direct observations conducted at several on-street parking locations. In addition, information regarding parking retribution revenue targets and realizations was compared with official documents obtained from the Parking Management Unit (UPT) and Local Own-Source Revenue (PAD) records to ensure the consistency and accuracy of the information. Through this process, the findings did not rely on a single source or a single data collection technique but were verified through multiple complementary sources of evidence.

D. RESULT AND DISCUSSION

Control Environment

The Control Environment component encompasses ethical values, integrity, organizational structure, leadership, and oversight culture, which collectively form the foundation of an effective internal control system. The findings indicate that the control environment governing on-street parking retribution management in Padang City has not been adequately established.

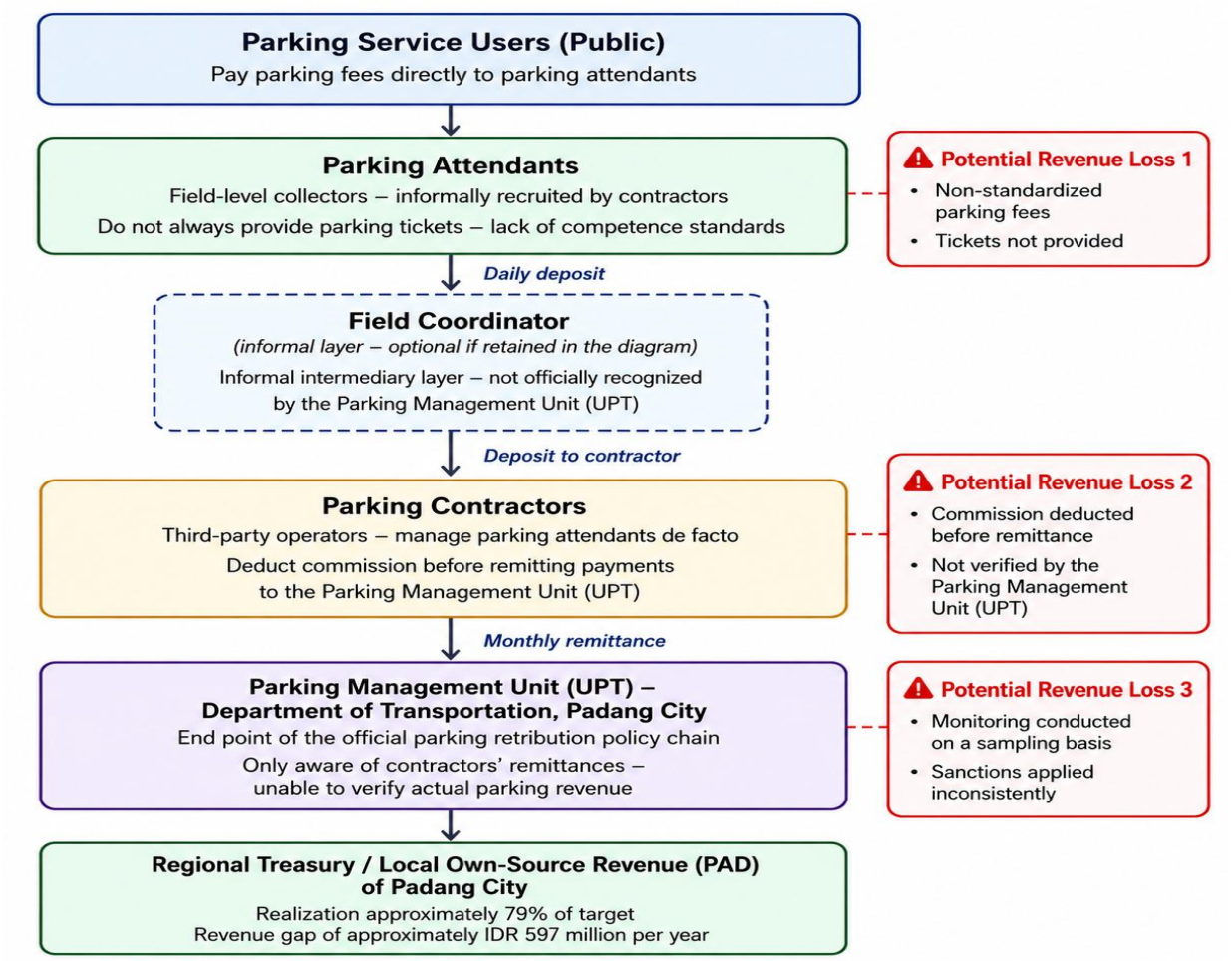

Figure 1. Theoretical Framework

From the perspective of organizational structure and accountability, the Parking Management Unit (UPT) formally holds the authority to manage on-street parking retribution. However, in practice, parking management is largely shaped by informal relationships among the Parking Management Unit (UPT), parking contractors, and parking attendants. As revealed during interviews with UPT officials, parking attendants are not recruited directly by the UPT but rather by parking contractors who collaborate with the UPT. "Our role is limited to cooperating with parking contractors who manage on-street parking locations. The recruitment of parking attendants, the distribution of uniforms and equipment, and all matters related to parking attendants are handled by the contractors." (UPT Official, 2025). The Parking Management Unit (UPT) interacts primarily with parking contractors rather than directly with parking attendants. This arrangement creates an additional layer of accountability in which responsibility for the performance of parking attendants in the field becomes unclear.

From the perspective of commitment to integrity and ethical values, the findings reveal a gap between formal commitments and actual practices. As acknowledged by an official from the Parking Management Unit (UPT), potential revenue loss may partly arise from informal arrangements between parking contractors and parking attendants that occur beyond the direct knowledge of the UPT. Parking attendants remit a portion of collected revenues to parking contractors, who then deduct their commissions before transferring the remaining amount to the

UPT. This arrangement reflects a tolerance for informal practices that may weaken the foundation of the control environment.

With regard to human resource recruitment and development, parking attendants are not required to meet standardized competency requirements, no measurable performance evaluation mechanism has been established, and training programs are only planned to be implemented at the end of the fiscal year. Informants indicated that a budget for parking attendant training had been allocated in 2025, but the program had not yet been implemented at the time of the study.

These findings are consistent with Alzeban (2020), who argues that leadership commitment is a primary determinant of internal control effectiveness. When the control environment is weak, the remaining COSO components are unlikely to function effectively because the necessary institutional foundation is lacking. Similarly, Pitaloka et al. (2020) demonstrate that weaknesses in the Control Environment component constitute a primary entry point for fraud in government institutions.

Based on the COSO indicators presented in Table 1, the Control Environment component has not been adequately fulfilled. The recruitment of parking attendants has not been standardized by the Parking Management Unit (UPT), accountability among actors remains unclear due to the multi-layered relationship structure involving parking attendants, parking contractors, and the UPT, and commitment to integrity has not been fully reflected in parking retribution management practices. These conditions indicate that the internal control foundation necessary to support the implementation of the other COSO components remains relatively weak.

Risk Assessment

The Risk Assessment component functions to identify and analyze risks that may hinder the achievement of parking retribution revenue objectives. The findings indicate that risk assessment in the management of on-street parking retribution in Padang City is not conducted in a systematic or structured manner.

The establishment of parking retribution revenue targets is not based on accurately calculated revenue potential data. Field surveys are conducted to determine the remittance capacity of parking contractors; however, these surveys are largely one-dimensional and are not accompanied by a comprehensive risk assessment process. According to officials from the Parking Management Unit (UPT), parking retribution estimates are based on the size of parking areas and the projected number of vehicles that can be accommodated at each location. Nevertheless, no formal mechanism exists to identify locations that are particularly vulnerable to Potential Revenue Loss or to estimate the magnitude of unrealized revenue potential.

The inadequacy of this risk assessment process has contributed to the establishment of unrealistic revenue targets. In 2025, the parking retribution revenue target was set at IDR 2,793,000,000, while the total value of recorded contracts with parking contractors amounted to only approximately IDR 2.7 billion. As explained by a UPT official, “The remittance targets assigned to parking contractors are determined through field surveys that estimate the number of vehicles that can be accommodated at each parking location.” (UPT Official, 2025). Consequently, even if all parking contractors fully complied with their remittance obligations, the overall revenue target would remain difficult to achieve. This condition indicates that revenue planning was not accompanied by an adequate assessment of risks associated with contractor non-compliance and other factors that could affect revenue realization.

Risks arising from the multi-layered collection system are also not adequately identified or mitigated. The remittance structure involving parking attendants, field coordinators, parking contractors, and the Parking Management Unit (UPT) creates multiple points at which Potential Revenue Loss may occur. However, no formal risk mapping process has been established to address these vulnerabilities. As acknowledged by informants, the UPT does not have information regarding the actual amount of revenue collected by parking contractors from parking attendants because the UPT interacts directly only with the contractors.

Table 3. Targets and Revenue Realization of On-Street Parking Retribution in Padang City, 2025

Description	Value
2025 Parking Retribution PAD Target	Rp 2.793.000.000
Identified Potential (64 road segments, 271 locations)	Rp 2.717.779.000
Total Contractor Contract Value	Rp 2.700.000.000
Realization up to April 2025	~Rp 463.638.000 (±16,6%)
Year-End Realization 2025	~Rp 2.206.170.000 (±79%)
Target vs. Realization Gap	**~Rp 586.830.000 (±21%)**
Monthly Remittance — Jl. Pattimura Location	Rp 630.000 (~Rp 21.000/hari)
Monthly Remittance — Los Ikan, Jl. Samudra Location	Rp 360.000

Source: Valoranews.com (2026); Bijaknews.com (2025); Official Documents on On-Street Parking Retribution Targets and Revenue Realization, Parking Management Unit (UPT Parkir), Padang City.

These findings are consistent with Said et al. (2020), who demonstrate that inadequate risk assessment can weaken mitigation strategies and create opportunities for irregularities within public sector organizations. Similarly, Cheisviyanny et al. (2023) found that unclear cash flow mechanisms constitute one of the primary causes of parking mismanagement in Padang City. Such conditions have not been systematically addressed because they have never been formally identified and managed as organizational risks.

Based on the COSO indicators presented in Table 1, the Risk Assessment component has not been implemented systematically. The Parking Management Unit (UPT) has not established a formal mechanism to identify locations vulnerable to Potential Revenue Loss or to conduct data-driven risk assessments regarding unrealized revenue potential. The establishment of parking retribution revenue targets that are not fully based on actual revenue potential further indicates that risk identification and mitigation have not yet become integral components of parking retribution management.

Control Activities

The Control Activities component encompasses the policies, procedures, and operational mechanisms established to address risks and achieve organizational objectives. The findings indicate that control activities in the management of on-street parking retribution have not been standardized and are not implemented consistently.

With regard to the use of parking tickets as proof of transaction, a discrepancy exists between formal regulations and actual field practices. Under existing regulations, every parking service user is entitled to receive a parking ticket. In practice, however, many parking attendants do not issue tickets even though tickets have been provided by the Parking Management Unit (UPT) through parking contractors. According to UPT officials, the ticket distribution mechanism operates as follows: the UPT distributes tickets to parking contractors based on the value of their contracts, and the contractors subsequently distribute them to parking attendants. Nevertheless, no effective mechanism exists to verify the actual use of these tickets. As a result, parking attendants may collect parking fees without issuing tickets, causing transactions to remain unrecorded in the official system.

From the perspective of segregation of duties, the management of parking retribution demonstrates the absence of adequate separation between collection and recording functions. Parking attendants simultaneously perform the roles of collecting parking fees and determining the amount to be remitted, without independent verification by another party. This condition creates substantial opportunities for manipulation. As noted by Kurniawan et al. (2024), inadequate segregation of duties is one of the primary factors contributing to fraud in the public sector.

Retribution remittance procedures are also not standardized. Informants reported that parking contractors are required to remit parking retribution revenues to the UPT on a monthly basis; however, payment delays are common. The UPT responds through summonses and progressive warning procedures. Nevertheless, strict sanctions such as contract termination are

rarely enforced because contractors who effectively control parking locations often continue operating even after their formal contracts have been terminated.

Table 4. Gaps Between Normative Requirements and Actual Control Activity Practices

Control Aspect	Ideal Requirement/Condition	Actual Practice	Status
Ticket Issuance	Every user must receive a parking ticket	Many parking attendants do not issue tickets to users	Not Fulfilled
Official Parking Attendant Identification	Parking attendants are required to wear official uniforms/vests	Many parking attendants do not wear official vests	Not Fulfilled
Segregation of Collection and Recording Functions	Collection and recording functions should be performed by different personnel	Parking attendants act as both collectors and determine remittance amounts	Not Fulfilled
Verification of Used Tickets	Reconciliation between distributed and returned tickets should be conducted	No ticket reconciliation mechanism exists	Not Fulfilled
Timeliness of Monthly Remittances	Remittances should be submitted on time in accordance with contractual agreements	Delays in remittances are common	Inconsiste nt
Contract Termination Sanctions	Contract termination should be enforced for non-compliant contractors	Rarely enforced; contractors continue operating despite non-compliance	Ineffective

Source: Author's Analysis Based on Interview and Observation Data (2026).

These findings are consistent with Sutrimansyah (2021), who found that manually operated parking management systems are highly vulnerable to manipulation due to inconsistent tariff implementation, inaccurate remittance practices, and weak supervision of field personnel. Similarly, Putri and Galuh (2024) reported that the failure of parking attendants to comply with established tariff and ticketing regulations resulted in a portion of parking revenue not being properly recorded within the official system.

Based on the COSO indicators presented in Table 1, the Control Activities component has not been adequately fulfilled because several control procedures are not implemented consistently. The absence of adequate segregation of duties, the lack of a verification mechanism for parking ticket usage, and the weak enforcement of sanctions indicate that existing control policies and procedures are not sufficiently effective in mitigating the risk of irregularities. Consequently, opportunities for record manipulation and Potential Revenue Loss remain present within the parking retribution management system.

Information and Communication

The Information and Communication component concerns an organization's ability to obtain, process, and communicate relevant and high-quality information to support internal control. The findings indicate that the information system used in on-street parking retribution management is not capable of providing accurate, transparent, and verifiable information flows.

With regard to revenue information availability, the Parking Management Unit (UPT) does not possess verifiable daily revenue data for individual parking locations. The revenue information available to the UPT consists only of monthly remittances submitted by parking contractors, without detailed daily records for each parking location. Consequently, the UPT is unable to detect discrepancies between actual field revenue and the amounts reported through remittances. Informants acknowledged that, based on the number of parking tickets distributed to contractors, the UPT can estimate the minimum expected revenue. However, this estimate cannot be verified because no reconciliation process exists between distributed tickets and returned or utilized tickets.

In terms of communication with external stakeholders, the Parking Management Unit (UPT) utilizes social media, particularly Instagram, as a channel for public complaints. When members of the public report issues related to parking attendant behavior or inappropriate parking fees, the UPT conducts field inspections and supervision. However, this mechanism remains reactive rather than systematic, as it depends primarily on public complaints instead of being supported by a proactive monitoring system.

The absence of an integrated information system represents a fundamental weakness that causes control efforts to remain fragmented. Rachman et al. (2025) argue that the digitalization of retribution systems can effectively reduce Potential Revenue Loss, a finding that is particularly relevant given that Sutrimansyah (2021) demonstrated the significant potential of e-parking systems to enhance transparency and minimize unrecorded collections. The failure of the parking meter initiative in Padang City in 2016 indicates that technology alone cannot succeed without a supporting control architecture (Roza & Guvil, 2018). Nevertheless, this does not imply that digitalization is irrelevant; rather, digitalization must be accompanied by the strengthening of other internal control components.

Based on the COSO indicators presented in Table 1, the Information and Communication component has not achieved the desired condition because parking retribution revenue information is not available in an accurate, complete, and verifiable form. The absence of an integrated recording system and a reconciliation mechanism between distributed parking tickets and reported revenues prevents the Parking Management Unit (UPT) from obtaining sufficient information to identify revenue discrepancies at an early stage.

Condition of Monitoring Activities

The Monitoring Activities component encompasses the supervision and evaluation mechanisms established to ensure that internal controls continue to function as intended. The findings indicate that monitoring activities in the management of on-street parking retribution are not conducted in a consistent and structured manner.

With regard to field supervision, the Parking Management Unit (UPT) conducts monitoring activities at parking locations. However, limited personnel capacity prevents adequate supervision of all 271 parking locations under its responsibility. Informants explained that UPT personnel conduct field visits on a daily basis; nevertheless, given the limited number of staff members, monitoring activities are conducted on a sampling basis rather than comprehensively, "We actually conduct field inspections every day, but we cannot visit all parking locations directly. Usually, we prioritize locations that have generated public complaints." (UPT Official, 2025). This situation allows many field-level irregularities to remain undetected for extended periods.

Regarding follow-up actions on identified irregularities, the progressive warning mechanism implemented by the UPT has not proven to be fully effective. Informants described situations in which parking contractors who failed to fulfill their remittance obligations received repeated warnings and summonses. However, because sanctions in the form of contract termination were not enforced consistently, some contractors continued operating despite being in arrears for several months. This condition reflects the weakness of the monitoring function as a corrective control mechanism.

In terms of inter-agency coordination, the Parking Management Unit (UPT) has not established a formal coordination mechanism with law enforcement agencies, such as the police, or with the operational division of the Department of Transportation for addressing non-

compliant parking contractors or parking attendants. Informants indicated that no broader collaborative arrangements currently exist and that enforcement actions against illegal parking attendants fall under the authority of the operational division rather than the UPT itself.

These findings are consistent with Arifin et al. (2021), who found that weak monitoring increases the risk of financial irregularities within local governments. Similarly, Normawati et al. (2024) emphasize that an adequate span of control is a key determinant of effective public service delivery.

Based on the COSO indicators presented in Table 1, the Monitoring Activities component has not been implemented optimally. Limited supervisory personnel, monitoring practices that remain largely sampling-based, and ineffective follow-up actions on violations indicate that existing monitoring and evaluation mechanisms are not sufficient to ensure that all parking retribution management activities are carried out in accordance with established regulations. As a result, operational irregularities may continue to recur without adequate corrective action.

The Interaction of COSO Components and Recurring Potential Revenue Loss

The findings indicate that weaknesses in the individual COSO components do not operate independently but rather interact and reinforce one another, creating conditions that increase the risk of Potential Revenue Loss in on-street parking retribution management. A weak Control Environment, characterized by the dominance of informal relationships, unclear accountability among actors, and limited performance evaluation mechanisms, provides the foundation for management practices that deviate from established procedures to persist over time.

This condition is exacerbated by the absence of a systematic Risk Assessment process. The lack of formal mapping of locations vulnerable to Potential Revenue Loss and the absence of data-driven risk analysis prevent the Parking Management Unit (UPT) from identifying the locations and mechanisms most susceptible to irregularities. As a result, potential risks remain undetected at an early stage and are not incorporated into control strategies.

At the same time, Control Activities that continue to rely heavily on manual procedures create opportunities for manipulation in ticket distribution, revenue recording, and remittance processes. The absence of adequate segregation of duties, weak verification of ticket utilization, and inconsistent enforcement of sanctions make irregularities difficult to prevent effectively.

These weaknesses are further reinforced by limitations in the Information and Communication system. The information available to the Parking Management Unit (UPT) is largely restricted to monthly remittance data and is not supported by verifiable daily revenue records. Consequently, the UPT lacks sufficient information to conduct reconciliations and identify discrepancies between actual field revenues and reported remittances.

Furthermore, limited supervisory capacity and inconsistent follow-up actions allow these weaknesses to persist without adequate correction. Monitoring activities that remain largely sampling-based, combined with the limited effectiveness of sanctions, reduce the ability of the organization to detect and address irregularities in a timely manner.

Therefore, Potential Revenue Loss in on-street parking retribution management in Padang City cannot be explained by the weakness of any single control component. Rather, it is the result of the interaction of multiple control deficiencies that mutually reinforce one another. These findings suggest that improvements in only one COSO component are unlikely to significantly reduce the risk of Potential Revenue Loss unless they are accompanied by the integrated strengthening of the remaining components.

Factors Affecting the Effectiveness of Internal Control

Based on the analysis of the five COSO components, several structural factors were identified as systematically influencing the effectiveness of the internal control system governing on-street parking retribution management in Padang City.

Table 5. Summary of the Assessment of the Five COSO Components in On-Street Parking Retribution Management in Padang City

COSO Component	Actual Condition	Main Weaknesses	Impact on Potential Revenue Loss
Control Environment	Weak	Informal relationships dominate; unclear accountability; no performance evaluation	Encourages tolerance of irregularities
Risk Assessment	Not Systematic	Revenue targets not based on actual potential; no identification of vulnerable locations	Potential Revenue Loss remains unidentified and unmanaged
Control Activities	Manual and Non-Standardized	No segregation of duties; ticket usage not verified; inconsistent sanctions	Increases opportunities for revenue recording manipulation
Information and Communication	Fragmented	Only monthly remittance data; no reconciliation mechanism; reactive complaint handling	Limits the UPT's ability to detect revenue discrepancies
Monitoring Activities	Inconsistent	Sampling-based monitoring; ineffective warning mechanisms; no inter-agency coordination	Delays the detection and correction of irregularities

Source: Prepared by the Author Based on Research Findings (2025)

Based on the analysis of the five COSO components, several structural factors were found to systematically influence the effectiveness of internal controls in the management of on-street parking retribution in Padang City.

First, the multi-layered collection structure involving parking attendants, parking contractors, and the Parking Management Unit (UPT) creates multiple points at which Potential Revenue Loss may occur. As explained by Cheisviyanny et al. (2023), cash flow mechanisms that do not conform to established procedures constitute a major factor contributing to parking mismanagement in Padang City. This structure complicates supervision because the UPT interacts directly only with parking contractors rather than with parking attendants, even though parking attendants are the actors who interact directly with service users and are the first to collect parking retribution payments.

Second, the dominance of informal actors in controlling parking locations creates a power imbalance that weakens the position of the UPT. As noted by Cheisviyanny et al. (2023), practices of local bossism reduce the effectiveness of government enforcement efforts because certain groups benefit from the existing system. Informants from the UPT acknowledged that even when a contract has been formally terminated, contractors who effectively control parking locations often continue operating because no practical enforcement mechanism exists to prevent them from doing so.

The findings regarding the dominance of informal actors indicate that weaknesses in internal control are not merely administrative in nature but are also shaped by informal power structures embedded within parking management practices. In this context, the phenomenon described by Cheisviyanny et al. (2023) as local bossism not only weakens the Control Environment by limiting the formal authority of the UPT over operational actors in the field, but also affects the effectiveness of the other COSO components. The dominance of informal actors contributes to inconsistent sanction enforcement, thereby weakening Control Activities; constrains the effectiveness of Monitoring Activities by limiting the UPT's practical authority over field operations; and reduces transparency in revenue flows because part of the information regarding actual revenue collection remains outside formal reporting channels. Consequently, the

weaknesses identified in each COSO component cannot be separated from the broader context of informal governance that shapes the parking retribution collection system in Padang City.

Third, the relatively low welfare of parking attendants encourages the persistence of informal practices. Parking attendants are required to meet remittance targets set by contractors, while the remaining income available to support their livelihoods is often limited. This creates economic pressures that may encourage non-compliant practices. Sedenel et al. (2022) found that illegal parking attendants in Padang City often perceive the systems they operate as fair because they provide a means of meeting basic economic needs, indicating a rationalization of behavior that deviates from formal regulations.

Fourth, the limited institutional capacity of the Parking Management Unit (UPT), combined with the responsibility to oversee 271 parking locations across the city, creates a gap between formal responsibilities and actual implementation capacity. Bahl and Bird (2018) argue that limited institutional capacity is a common challenge in fiscal decentralization and may contribute to discrepancies between revenue collected in the field and revenue remitted to local government accounts.

Fifth, the absence of an integrated information system causes control efforts to remain fragmented because no comprehensive and reliable data are available to support evidence-based decision-making. Manville and Pinski (2021) emphasize that without comprehensive governance reform, including the establishment of adequate information systems, even stronger enforcement measures are unlikely to produce sustainable improvements.

4.8 Implications for Public Service Management

The findings of this study have broader implications for public service management in the urban transportation sector. Triputro et al. (2023) conclude that failures in parking management reflect broader maladministration issues characterized by unclear service standards, limited accountability, and weak supervision. These conditions affect not only local revenue performance but also the quality of services experienced by the public.

From the perspective of performance-based public management, as outlined by Christensen and Lægreid (2020), the management of on-street parking retribution in Padang City demonstrates a misalignment between the managerial instruments available and the periodic evaluation mechanisms required to support effective performance management. Revenue targets that are established without reference to actual operational capacity and without adequate evaluation mechanisms are likely to result in recurring gaps between targeted and realized revenues.

Kong et al. (2024) argue that the success of parking reform depends heavily on local context, governance capacity, and inclusive stakeholder engagement. This recommendation is particularly relevant to the situation in Padang City, where parking management reform cannot be approached solely as a technical issue but must also take into account the social and economic dynamics that influence the behavior of the various actors involved in the system.

The findings concerning the dominance of informal actors further suggest that weaknesses in internal control are not merely administrative in nature but are also shaped by informal power structures embedded within parking management practices. In this context, the phenomenon referred to by Cheisviyanny et al. (2023) as local bossism not only weakens the Control Environment by limiting the formal authority of the Parking Management Unit (UPT) over operational actors in the field, but also affects the effectiveness of the other COSO components. The dominance of informal actors contributes to inconsistent sanction enforcement, thereby weakening Control Activities; constrains the effectiveness of Monitoring Activities by limiting the practical authority of the UPT over field operations; and reduces transparency in revenue flows because part of the information regarding actual revenue collection remains outside formal reporting channels. Consequently, the weaknesses identified in each COSO component cannot be understood separately from the broader context of informal governance that shapes the parking retribution collection system in Padang City.

E. CONCLUSION

This study analyzed the internal control system governing on-street parking retribution management in Padang City using the five components of the COSO Framework. Based on the findings and discussion, several conclusions can be drawn.

First, all five COSO components have not functioned adequately in the management of on-street parking retribution in Padang City. The Control Environment is weak due to the reliance on informal relationship structures and unclear accountability among actors. Risk Assessment is not conducted systematically, resulting in the failure to identify and mitigate locations and mechanisms vulnerable to Potential Revenue Loss. Control Activities continue to rely on manual procedures without standardized processes or adequate segregation of duties. Information and Communication remain fragmented because no system exists to provide accurate and verifiable revenue information. Monitoring Activities are not implemented consistently, and corrective mechanisms have not functioned effectively.

Second, the suboptimal performance of on-street parking retribution revenue in Padang City is not merely the result of the intentions or individual behavior of parking attendants. Rather, it reflects the inability of the overall internal control system to function effectively. Several structural factors further exacerbate this condition, including the multi-layered collection structure that creates multiple points at which Potential Revenue Loss may occur; the dominance of informal actors in controlling parking locations, which weakens the position of the Parking Management Unit (UPT); the limited welfare of parking attendants, which encourages informal practices; the constrained institutional capacity of the UPT; and the absence of an integrated information system.

Third, efforts to improve the performance of on-street parking retribution revenue require operational and integrated measures. To strengthen the Control Environment, the Parking Management Unit (UPT) should conduct a comprehensive registration and re-registration of parking attendants, clarify accountability relationships among the UPT, parking contractors, and parking attendants, and implement periodic evaluations of contractors. To improve Risk Assessment, it is necessary to identify and map parking locations that are vulnerable to Potential Revenue Loss and to conduct periodic audits of locations with high revenue potential. In terms of Control Activities, the UPT should establish and enforce standard operating procedures governing ticket distribution, ticket reconciliation, remittance verification, contract evaluation, and the consistent application of sanctions. For Information and Communication, digitalization can be promoted through the implementation of e-ticketing systems, QRIS-based cashless payments, digital daily revenue reporting, and real-time revenue monitoring dashboards. Furthermore, to strengthen Monitoring Activities, field supervision should be conducted regularly through coordinated efforts involving the Parking Management Unit (UPT), the Department of Transportation, the Municipal Police (Satpol PP), law enforcement agencies, and the regional inspectorate.

The recommendations proposed in this study are derived directly from the weaknesses identified within each COSO component. Weaknesses in the Control Environment can be addressed through the registration and restructuring of parking attendants and the strengthening of contractor accountability mechanisms. Weaknesses in Risk Assessment can be addressed through the identification of high-risk parking locations and periodic evaluations of revenue potential. Weaknesses in Control Activities can be addressed through the implementation of ticket reconciliation procedures and internal audits. Meanwhile, weaknesses in Information and Communication and Monitoring Activities can be addressed through the adoption of digital systems such as QRIS-based payments, e-ticketing, and real-time revenue monitoring dashboards.

This study has several limitations. One limitation concerns the availability of primary data from parking attendants and contractors, many of whom were reluctant to disclose information regarding internal remittance arrangements. Future studies may examine the implementation of internal control systems following reform initiatives in order to assess the effectiveness of the recommended improvements. Comparative studies across different cities in Indonesia may also

provide valuable insights into best practices for strengthening internal controls in parking retribution management.

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