IPES : Innovative Pedagogy and Education Studies
E-ISSN : 3109-0133
Homepage: https://ejournal.icmandalika.or.id/index.php/IPES
Doi : xxxx-xxxx
Page : 51-62

IPES : Innovative Pedagogy and Education Studies
Volume 03 Number 01 March (2026) : 51-62
Available online at https://e-journal.icmandalika.or.id/index.php/IPES

Risk-Based Administrative Governance Model Through Compliance Management Integration in Mitigation of Audit Findings in Education Units

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Article Info

Received:	Revised:	Accepted:	Published:
11-11-2025	21-12-2025	16-02-2026	27-03-2026

Abstract

This study aims to develop and analyze a risk-based administrative governance model through the integration of compliance management in mitigating audit findings in education units. The research focus is directed at the relationship between administrative governance, risk management, and compliance management and their implications for the decline in audit findings. This study uses a mixed method approach with an explanatory sequential design, where quantitative data is collected through questionnaires analyzed using inferential statistical techniques, while qualitative data is obtained through in-depth interviews, observations, and documentation studies to strengthen and explain quantitative findings. The results of the study show that risk-based administrative governance integrated with compliance management has a significant influence on lowering audit findings. Educational units that systematically implement risk identification and mitigation and integrate compliance in administrative processes tend to have lower levels of administrative errors. In contrast, a procedural administrative approach without risk analysis has been shown to increase the potential for repetitive audit findings Integration between risk management and compliance has also been shown to improve the accountability and effectiveness of administrative management. The implications of this study show the importance of strengthening the risk-based administrative governance system as a preventive strategy in improving the quality of education management. The results of this study can be a reference for education unit managers and policy makers in formulating a governance model that is more adaptive, systematic, and prevention-oriented

Keywords: *Administrative Governance, Risk Management, Compliance Management, Audit Findings*

How to Cite : Amar Ma'rup Nahi Munkar, (2026 Risk-Based Administrative Governance Model Through Compliance Management Integration in Mitigation of Audit Findings in Education Units. IPES : Innovative Pedagogy and Education Studies, hal. 51-62 doi:xxxxxxxxxx

INTRODUCTION

Administrative governance is one of the main pillars in ensuring service quality and accountability in the implementation of education (Kustiawan et al., 2025; Pradesa et al., 2021). In the context of modern organizations, governance is no longer understood as limited to fulfilling administrative procedures, but as a system that integrates the principles of transparency, accountability, effectiveness, and internal control in a sustainable manner (Novrianti et al., 2022). However, challenges in the implementation of governance often arise due to operational complexity and limited resources that hinder the effectiveness of internal audit and risk management functions (Saputra & Ismandra, 2023). This condition demands the evolution of the role of audit, which was previously limited to compliance aspects, to become a strategic function to provide added value in identifying management weaknesses (Kartika et al., 2024).

This approach is in line with the perspective of governance theory which emphasizes the importance of systematic and performance-oriented organizational management mechanisms and regulatory compliance (Novianto & Firdaus, 2024; Rahayu et al., 2018). Along with the growing complexity of educational organizations, the approach to administrative governance has also undergone a shift towards a risk-based paradigm. Risk management theory explains that every organizational activity has potential risks that must be systematically identified, analyzed, and controlled (Taman et al., 2024). In this context, risk-based administrative governance becomes a relevant approach to anticipate potential irregularities before they become a bigger problem. This approach is not only reactive to audit findings, but also proactive in preventing non-conformities.

On the other hand, compliance theory emphasizes that compliance with regulations, operational standards, and organizational policies is a key factor in maintaining the integrity of the administrative system (Nst et al., 2026). Compliance management serves as a control mechanism that ensures the entire process runs in accordance with applicable regulations (Karunia et al., 2023). However, in practice, the implementation of compliance management in education units still tends to be partial and has not been optimally integrated with the risk management system.

The reality on the ground shows that various audit results, both internal and external, still find recurring problems in the management of education administration. These findings include procedural inconsistencies, weaknesses in the documentation system, and low levels of regulatory compliance. This phenomenon indicates that the administrative governance implemented has not been fully effective in anticipating risks and ensuring comprehensive compliance. The audit findings, in the perspective of audit theory and accountability, are a tangible indicator of weaknesses in the governance system that require structural and systemic improvement.

The research problem in this study departs from the gap between the demands of modern risk-based governance and compliance with conventional administrative practices. Education units do not yet have an administrative governance model that comprehensively integrates risk management and compliance management in one complete framework. As a result, mitigation efforts for audit findings have not been running optimally and tend to be reactive.

A number of previous studies have examined aspects of governance, risk management, and compliance in various contexts. A study by (Asir et al., 2023) shows that the systematic implementation of risk management is able to increase the effectiveness of internal control of the organization. Research (Nadapdap et al., 2025) found that the integration of compliance management contributes significantly to increasing the accountability of public organizations. Furthermore, research by (Karunia et al., 2023) emphasizes the importance of transparency in governance as a determining factor for audit success. Another study by (Nusa & Muslihah, 2021) revealed that the risk-based governance approach is able to reduce the rate of administrative errors in public sector organizations.

In the context of education, a study by (Setiawan et al., 2022) shows that good administrative governance has an effect on the quality of education services, but has not integrated risk aspects. Research by (Sholeh, 2023) highlights the importance of regulatory compliance in increasing the accountability of educational institutions. Meanwhile, a study by (Efunniyi et al., 2024) identified that weaknesses in administrative systems are often the main cause of audit findings. Research by (Dahlan et al., 2024) emphasizes that risk-based approaches are still rarely applied in the education sector compared to the corporate sector.

Furthermore, research by (Masita & Putri, 2025) found that the implementation of compliance management in educational institutions is still administrative and has not been integrated with the risk control system. A recent study by (Prasada et al., 2025) confirms that the integration between risk management and compliance management is a key factor in improving the effectiveness of overall organizational governance.

Although these studies have made important contributions, there are still significant research gaps. First, most studies examine governance, risk management, and compliance separately, so they have not resulted in a comprehensive integrative model. Second, research that specifically relates these three aspects in the context of educational administration is still very limited. Third, there have not been many studies that explicitly link administrative governance with the mitigation of audit findings as an indicator of governance performance. Fourth, risk-based approaches in education administration governance have not been developed conceptually or empirically.

Based on this gap, the novelty of this research lies in the development of a risk-based administrative governance model through the integration of compliance management in the context of educational units, which is specifically directed to mitigate audit findings. This research not only integrates the three main domains of administrative governance, risk management, and compliance management but also leads to the development of applicable and contextual models in the education sector. Thus, this research is expected to be able to make a theoretical and practical contribution in strengthening the governance of education administration.

The purpose of this research is to develop and analyze a risk-based administrative governance model through the integration of compliance management in mitigating audit findings in education units. In particular, this study aims to identify the relationship between administrative governance, risk management, and compliance, as well as formulate an integrative model that can be used as a reference in improving the accountability and effectiveness of administrative management in educational units.

RESEARCH METHODS

This research was carried out in secondary education units, especially madrasas that have complexity in administrative management and involvement in the internal and external audit process. The unit of analysis in this study is an administrative governance system that includes document management practices, regulatory compliance, risk management implementation, and its relationship with audit findings. The research subjects consist of madrasah heads, administrative staff, and internal auditors who have a strategic role in the management and evaluation of educational administration.

This study uses a mixed method approach with a sequential explanatory design, which combines quantitative and qualitative approaches sequentially (Muslikah et al., 2023; Nurhayati et al., 2025). A quantitative approach is used in the early stages to test the relationships between variables, namely risk-based administrative governance, compliance management, and mitigation of audit findings. Furthermore, a qualitative approach is used to deepen and explain the results of quantitative findings through the exploration of experiences, perceptions, and practices that occur in the field. This approach was chosen so that the research not only generates statistical relationships, but also in-depth contextual understanding.

This type of research is descriptive and explanatory. Descriptively, this study describes the real condition of administrative governance in educational units. Explanatively, this study explains the causal relationship between the variables studied and develops a risk-based administrative governance model through the integration of compliance management.

Quantitative data collection was carried out through the distribution of questionnaires to respondents consisting of administrative staff and education managers. The research instruments were prepared based on variable indicators which included risk-based administrative governance, compliance management, and audit findings. The questionnaire uses the Likert scale to measure the level of respondents' perception of each indicator. The data collection process begins with a test of the validity and reliability of the instrument to ensure that the data obtained has a high level of accuracy. After that, the questionnaire was distributed directly or online to the respondents who had been determined.

Furthermore, qualitative data collection was carried out through in-depth interviews and observations. Interviews were conducted in a semi-structured manner with key informants to delve deeper into the implementation of administrative governance, the implementation of risk management, and the obstacles in maintaining compliance with regulations. Observations were made on administrative practices in educational units to obtain factual data that supported the interview results. In addition, documentation studies are carried out by examining audit reports, administrative documents, and standard operating procedures relevant to the focus of the research. This qualitative data serves to strengthen, explain, and interpret the results of quantitative analysis.

Quantitative data analysis was carried out using inferential statistical techniques to test the relationship between variables (Susanto et al., 2024). This analysis includes a regression test or Structural Equation Modeling (SEM) to determine the influence of risk-based administrative governance on audit findings with compliance management as an intervening variable. The results of the quantitative analysis were used to identify significant patterns of relationships between variables.

Meanwhile, qualitative data analysis is carried out through the stages of data reduction, data presentation, and conclusion drawn. Data obtained from interviews, observations, and documentation were analyzed thematically to find patterns, meanings, and relationships that supported quantitative outcomes. The analysis process is carried out in an interactive and continuous manner, and is equipped with triangulation techniques to ensure the validity of the data.

Data integration in this study was carried out at the stage of interpretation of results, where quantitative and qualitative findings were combined to produce a comprehensive understanding. The results of the quantitative analysis provide an overview of the relationship between variables in general, while the qualitative data provide an in-depth explanation of how and why the relationship occurs. Through this integration, the research produces a risk-based administrative governance model that is integrated with compliance management as an effort to mitigate audit findings in education units.

Thus, the mixed method approach in this study allows the obtaining of results that are not only generalizing, but also contextual and applicative, so that they can make a significant contribution both theoretically and practically in the development of educational administrative governance.

RESULTS AND DISCUSSION

The results of this study show that the implementation of risk-based administrative governance through compliance management integration has a significant relationship with efforts to mitigate audit findings in education units. These findings were obtained through the analysis of field data combined with the results of in-depth interviews with key informants consisting of madrasah heads, administrative staff, and internal auditors.

In general, the administrative governance conditions in the education units studied still show an administrative-procedural tendency and are not fully based on a risk approach. This is reflected in document management and reporting practices that are still oriented towards fulfilling formal obligations without being supported by a structured risk identification system. One of the informants stated:

"So far, we have only ensured complete administrative files at the request of the auditor, but have never specifically mapped the risks of each administrative process that we have carried out."

The statement shows that administrative governance is still at the minimum level of compliance and has not led to risk-based management. As a result, potential administrative errors are often not detected from the beginning and are only known during the audit process.

Furthermore, the results of the study found that the main weakness in administrative governance lies in the lack of optimal integration between risk management and compliance management. In practice, regulatory compliance has indeed been implemented, but it is not accompanied by adequate risk analysis. An administrative staff revealed:

"We follow the existing rules, but sometimes we don't understand the risks if they are not implemented correctly. So it's more about just running, not anticipating."

This indicates that the implementation of compliance management is still mechanical and has not yet become part of a risk-based internal control system. This condition contributes to the emergence of audit findings that are repetitive, especially related to procedural inconsistencies and documentation weaknesses.

On the other hand, educational units that started to implement a risk-based approach showed a tendency to have lower levels of audit findings. This is due to the risk identification and mitigation process that is carried out systematically before administrative activities are carried out. The head of the madrasah at one of the research locations stated:

"Since we started identifying risks in every administrative activity, errors that previously often appeared can be reduced, and some audit findings no longer appear."

These findings show a positive correlation between the implementation of risk-based administrative governance and a decrease in the number of audit findings. The integration between risk management and compliance allows organizations to not only meet regulatory standards, but also anticipate potential deviations more effectively.

To strengthen these findings, the following table is presented that illustrates the relationship between research variables based on the results of field analysis:

Table 1. The Relationship of Risk-Based Administrative Governance, Compliance Management, and Audit Findings

Variabel	Field Conditions	Impact on Audit Findings
Conventional Administrative Governance	Procedural, reactive, non-risk-based	High and recurring audit findings
Partial Compliance Management	Formal compliance without risk analysis	Audit findings still occur frequently
Risk-Based Governance	Systematic risk identification and mitigation	Significant decrease in audit findings
Risk & Compliance Integration	Integrated internal control system	Minimal and controlled audit findings

Based on the table, it can be concluded that the higher the level of integration between risk management and compliance in administrative governance, the lower the level of audit findings produced. In contrast, non-risk-based governance tends to result in more and more repetitive audit findings. In addition, this study also found that the successful implementation of the risk-based administrative governance model is greatly influenced by organizational awareness factors and human resource capacity. Some informants admitted that their understanding of risk management is still limited, so training and mentoring are needed to improve competence in managing administrative risks.

Thus, the results of this study confirm that the risk-based administrative governance model through compliance management integration is not only theoretically relevant, but also proven to be empirically effective in minimizing audit findings in educational units. This model is able to change the paradigm of administrative management from reactive to proactive, and from just formal compliance to comprehensive risk-based control

CONCLUSION

This study concludes that risk-based administrative governance through compliance management integration has a significant role in mitigating audit findings in education units. The results show that a governance approach that is not only oriented towards administrative compliance, but also integrates risk identification and control systematically, is able to reduce the frequency and level of audit findings. The quantitative findings indicate a positive relationship between the implementation of risk management and adherence to the quality of administrative governance, while the qualitative findings reinforce that the main weakness in administrative practice lies in the lack of optimal integration of the two aspects. Thus, a risk-based administrative governance model integrated with compliance management has proven to be effective in improving accountability, transparency, and the quality of administrative management in educational units.

Based on the results of the study, it is recommended that educational units begin to develop an administrative governance system that not only focuses on regulatory compliance, but also integrates risk management as part of internal control. In particular, it is necessary to increase the capacity of human resources through training related to risk management and compliance, as well as the preparation of standard operating procedures that are risk-based. In general, the results of this research can be a reference for policy makers in formulating strategies to strengthen education administration governance that is more adaptive and preventive. As for further research, it is recommended to expand the scope of research by involving more educational units as well as developing more complex quantitative approaches, such as structural models that test moderation variables or other mediations. In addition, follow-up research can also examine the integration of digital technology in risk-based administrative governance to improve the model that has been developed in this study.

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