

Inter-Agency Collaboration as Mediator: Linking Integrity to Accountability in Indonesian Local Governance

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Abstract. Accountability remains a persistent challenge in Indonesian local governance, particularly in South Sumatra, where fluctuating audit follow-up rates and performance accountability scores indicate systemic gaps in transparency and coordination. This study investigates how integrity shapes accountability, with inter-agency collaboration serving as a mediating mechanism. Drawing upon Stakeholder Theory and Inter-Organizational Collaboration Theory, a quantitative explanatory design was employed involving 342 local government officials. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) via SmartPLS 4.0 to examine direct and indirect effects among integrity, collaboration, and accountability constructs. Results reveal that integrity strongly influences collaboration ($\beta = 0.964$, $p < 0.001$) and accountability ($\beta = 0.834$, $p < 0.001$), while collaboration also significantly enhances accountability ($\beta = 0.148$, $p = 0.043$). Furthermore, collaboration partially mediates the integrity–accountability relationship ($\beta = 0.143$, $p = 0.042$), with the model demonstrating strong explanatory power ($R^2 = 0.956$; $Q^2 = 0.796$). The findings confirm that ethical integrity institutionalizes accountability through collaborative mechanisms that foster transparency and trust. The study contributes to public governance scholarship by integrating behavioral ethics with collaborative governance and provides practical implications for embedding integrity-based leadership, ethics-oriented training, and inter-agency coordination to strengthen accountability across Indonesia’s decentralized administrative systems.

Keywords: Accountability, Collaboration, Integrity, Local governance, PLS-SEM.

1. Introduction

Accountability in the public sector constitutes a cornerstone of good governance, serving as both a moral obligation and an administrative mechanism for ensuring transparency and efficiency in public resource management. Within the digital era, where decision-making processes are increasingly data-driven and scrutinized by the public, the credibility of local governments depends on the integrity and reliability of the information they provide. Financial statements are no longer perceived merely as technical reports but as instruments of public accountability, demonstrating how effectively resources entrusted to government institutions are managed and allocated (Mardiasmo, 2018; Wieringa, 2020). Despite continuous reforms, accountability practices in Indonesian local governments remain uneven, often constrained by weak coordination, inadequate transparency, and insufficient integration across agencies. These structural and behavioral deficiencies hinder the realization of coherent and accountable governance systems (Gunawan & Yadiati, 2020; Lubis et al., 2022).

In the case of South Sumatra, persistent accountability challenges are reflected in fluctuating Performance Accountability System of Government Agencies (SAKIP) scores and low follow-up rates on audit findings. Although performance indicators improved in 2023 with a BB score of 78.25, this figure remains below the 2019 benchmark, signaling enduring weaknesses in planning, budget execution, and human resource competence. Data from the Regional Financial Management Index (IPKD) further illustrate this issue: South Sumatra ranks sixth nationally, with particularly low scores in document alignment and budget allocation. These deficiencies underscore a systemic issue in integrating financial governance mechanisms with accountability standards (Abdinur, 2019; Sumtaky et al., 2018). Limited transparency, inconsistent monitoring, and restricted public participation exacerbate the difficulty of establishing institutional trust and responsiveness core principles of modern public administration (Carlitz, 2013; Lyrio et al., 2018).

Recent empirical studies reveal that accountability gaps in regional governments are not merely technical but ethical in nature, closely tied to the integrity of public officials and the collaborative behavior among agencies (Gemechu, 2024; Machado, 2025). High-integrity leadership has been shown to strengthen ethical decision-making, trust, and transparency factors that collectively enhance accountability performance (Blankenberger & Williams, 2020; Mohd Kamal et al., 2015). However, integrity alone may not suffice when bureaucratic silos and weak coordination prevail (Breuer, 2025). Recent studies further reveal that ethical culture, leadership integrity, and organizational values are core elements of public accountability (Brenya Bonsu & Appiah, 2023). In particular, accountability effectiveness is strengthened when public sector leaders promote integrity-driven decision-making and transparent control systems (Chizema, 2019). Similarly, Jenkins (2019) highlights that inter-agency coordination mechanisms serve as essential platforms for aligning integrity frameworks with cross-sector accountability reforms. These findings resonate with Gemechu (2024) and Machado (2025), who emphasize that ethical leadership enhances trust and mitigates corruption through institutional integrity. This highlights the importance of inter-agency collaboration as a behavioral bridge connecting moral integrity to institutional accountability. Evidence from governance literature shows that collaborative mechanisms can clarify roles, foster shared responsibility, and promote transparent reporting in multi-actor governance systems (Lægreid & Rykkja, 2022; van den Broek & van Veenstra, 2015). In Indonesia, however, the behavioral and relational dynamics underlying such collaboration remain underexplored (Onyango, 2019; Osei-Kojo et al., 2020). Consequently, the interplay between integrity and accountability through collaboration represents a critical empirical gap that warrants investigation. Addressing this gap not only enriches theoretical discourse but also provides actionable insights for strengthening local governance performance within Indonesia's decentralized framework.

Previous studies have emphasized the technical determinants of accountability such as budgeting accuracy, planning consistency, and fiscal transparency (Gunawan & Yadiati, 2020; Lubis et al., 2022) yet they often neglect the behavioral and ethical dimensions underpinning these processes. Empirical evidence increasingly suggests that the effectiveness of accountability systems is contingent upon the

integrity of public officials. Ethical leadership and moral integrity have been shown to strengthen public trust, ensure transparent decision-making, and mitigate the risk of corruption (Gemechu, 2024; Machado, 2025). However, the literature presents inconclusive findings: while some studies highlight integrity as the key antecedent of accountability (Mohd Kamal et al., 2015), Integrity-driven institutions develop effective control mechanisms, ensure fair reporting, and reduce administrative opportunism (Hama et al., 2015; Khaltar & Moon, 2020). Yet, the literature presents inconclusive findings regarding the relative influence of ethical versus structural factors. While some studies identify integrity as the key antecedent of accountability (Bamigboye, 2020; Gemechu, 2024; Mohd Kamal et al., 2015), others argue that institutional and procedural mechanisms, such as internal control systems and external regulatory enforcement, play a more decisive role in ensuring accountability (Arjomandi Rad et al., 2025; Breuer, 2025; Edeh & Obinna, 2025).

Addressing this gap requires moving beyond the traditional view of accountability as a unidirectional reporting mechanism. Contemporary governance scholarship increasingly recognizes the relational and collaborative dimensions of accountability, where inter-agency coordination, communication, and mutual trust are pivotal in achieving effective outcomes (Bryson et al., 2006; Emerson et al., 2012). Collaboration provides the institutional infrastructure through which ethical intentions are operationalized into collective practices of responsibility and transparency. Integrity, in this context, acts as the behavioral foundation that sustains trust among organizations, while collaboration institutionalizes these ethical values into actionable accountability systems (Escher & Brzustewicz, 2020; Lægreid & Rykkja, 2022; Le Pennec & Raufflet, 2018). Despite this conceptual interdependence, empirical studies examining the mediating role of collaboration between integrity and accountability remain scarce, particularly within the Indonesian local government context, where inter-organizational coordination is often fragmented.

This study introduces a novel perspective by integrating behavioral ethics with institutional collaboration to explain public accountability. It argues that integrity serves as a necessary but insufficient condition for achieving accountability unless it is reinforced by collaborative mechanisms that enable transparency, communication, and joint responsibility across government agencies. This theoretical integration draws upon Stakeholder Theory, which emphasizes ethical stewardship toward diverse stakeholders who hold legitimate claims over public institutions (Donaldson & Davis, 1991; Freeman et al., 1984), and Inter-Organizational Collaboration Theory, which conceptualizes collaboration as a structured and interdependent process for achieving shared objectives that cannot be realized independently (Bryson et al., 2006; Emerson et al., 2012). Through this dual-theoretical lens, the study posits that integrity-driven collaboration transforms accountability from an individual moral attribute into an institutionalized governance capability, ensuring that ethical commitments are operationalized into systemic accountability outcomes (Blankenberger & Williams, 2020; Said et al., 2018).

In this framework, integrity is understood not merely as personal honesty or moral rectitude but as a relational and behavioral foundation for collective governance performance. It strengthens trust and transparency among actors, thereby facilitating coordination and minimizing opportunistic behavior (Gemechu, 2024; Machado, 2025). However, in complex bureaucratic environments like Indonesia's decentralized governance system, integrity alone is insufficient to sustain accountability. The absence of effective inter-agency collaboration can lead to fragmented decision-making, weak monitoring, and inconsistent implementation of public policies (Lægreid & Rykkja, 2022; Onyango, 2023). Thus, collaboration acts as a mediating conduit that translates ethical intent into coordinated administrative practices, ensuring that integrity becomes actionable rather than symbolic. Empirically, the study focuses on local government units in South Sumatra, a province that exemplifies both the opportunities and challenges of implementing collaborative accountability systems within a decentralized political structure. Despite ongoing reforms, accountability remains constrained by weak coordination, uneven performance monitoring, and limited transparency across regional institutions (Gunawan & Yadiati,

2020; Lubis et al., 2022). The fluctuating Performance Accountability System of Government Agencies (SAKIP) scores and moderate Regional Financial Management Index (IPKD) ratings underscore systemic inefficiencies in integrating ethical governance with fiscal responsibility (Abdinur, 2019; Sumtaky et al., 2018).

By developing and empirically testing a mediation model linking integrity, inter-agency collaboration, and accountability, this research seeks to bridge the gap between ethical conduct and institutional performance. It contributes to scholarly understanding of accountability as a multidimensional construct encompassing moral (integrity), relational (collaboration), and procedural (transparency) dimensions (Kozuch & Sienkiewicz-Małyjurek, 2016; Ramadass et al., 2018). Furthermore, the findings are expected to advance the discourse on behavioral governance, demonstrating that ethical integrity gains institutional relevance only when supported by structured collaboration and mutual oversight (Lee, 2022; Onyango, 2023). Practically, the study provides actionable insights for policymakers seeking to strengthen transparency and governance coherence within Indonesia's public sector. Embedding collaborative indicators into performance evaluation systems, encouraging ethical leadership training, and fostering cross-agency accountability networks can institutionalize integrity as an organizational capacity rather than a normative aspiration (Breuer, 2025; Le Pennec & Raufflet, 2018). Therefore, the primary objective of this study is to examine how integrity influences local government accountability, both directly and through the mediating role of inter-agency collaboration, within the broader framework of Indonesian public sector governance reform.

2. Research Method

The study employed a quantitative explanatory design to empirically test the causal relationships among integrity, inter-agency collaboration, and accountability within Indonesian local governments, focusing on the mediating role of collaboration. Utilizing Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 3.0, the approach allowed simultaneous testing of complex mediation paths involving latent constructs measured by multiple indicators. PLS-SEM is appropriate for this study because it can simultaneously test complex mediation models and latent constructs that are measured by multiple indicators. It also accommodates data that may deviate from multivariate normality and performs well with moderate sample sizes (Hair, 2021). Three main variables integrity, collaboration, and accountability were operationalized through validated indicators derived from established governance and ethics literature, measured using a five-point Likert scale ranging from “strongly disagree” to “strongly agree.” The Likert scale is selected due to its effectiveness in capturing the intensity of respondents' attitudes or perceptions toward statements related to the research variables (Donaldson & Davis, 1991).

The research was conducted in South Sumatra Province, Indonesia, over a four-week period in 2024, encompassing local government officials directly involved in planning, decision-making, and performance evaluation. Employing a purposive sampling technique, the study gathered 342 valid responses, exceeding the recommended threshold for PLS-SEM sample adequacy. Data were collected through an online structured questionnaire distributed via official channels, with prior content validation by experts in public administration and quantitative methodology to ensure conceptual clarity and linguistic accuracy. Data analysis followed two stages measurement model and structural model evaluation testing reliability, validity, and causal relationships using bootstrapping with 5,000 resamples. To test the mediating effect of collaboration, the study follows the bootstrapping indirect effect approach (Hair, 2021; Preacher & Hayes, 2008). Indicators satisfied statistical criteria (factor loadings > 0.70, AVE > 0.50, CR and Cronbach's alpha > 0.70, HTMT < 0.85), confirming strong construct validity and reliability, while model fit indices (SRMR < 0.08; NFI > 0.60) indicated satisfactory goodness of fit. The model demonstrated high explanatory and predictive power ($R^2 = 0.956$; $Q^2 = 0.796$), validating collaboration as a significant mediator between integrity and accountability.

Ethical clearance was granted by Universitas Jambi's ethics committee, and all procedures adhered to research ethics principles, including informed consent, voluntary participation, data confidentiality, and non-disclosure of individual identities, ensuring the study met international academic and ethical standards.

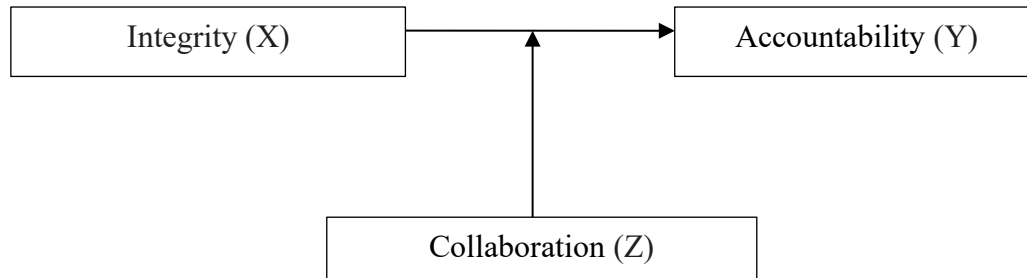


Fig. 1: Conceptual Framework

3. Results and Discussion

3.1. Results

Convergent Validity

Value of > 0.7 . Table 1 displays the load factor value that was determined by this computation. The convergent validity of the latent variable and its indicators was determined by the research using the Smart PLS 3.0 method, which had a default

Table 1. Model *Outer Loading*

	Integrity	Accountability	Collaboration
X-01	0,951		
X-02	0,915		
X-03	0,910		
X-04	0,877		
X-05	0,953		
X-06	0,910		
X-07	0,938		
X-08	0,951		
X-09	0,924		
X-10	0,903		
X-11	0,925		
X-12	0,897		
X-13	0,874		
X-14	0,962		
X-15	0,955		
X-16	0,924		
X-17	0,903		
X-18	0,953		
Y-01		0,909	
Y-02		0,811	
Y-03		0,906	

Y-04	0,949	
Y-05	0,906	
Y-06	0,943	
Y-07	0,939	
Y-08	0,886	
Y-09	0,884	
M-01		0,957
M-02		0,914
M-03		0,957
M-04		0,916
M-05		0,955
M-06		0,891
M-07		0,888
M-08		0,961

Source: SEM-PLS Data

This table displays the factor loading values for each indicator on its corresponding construct. All loading values exceed 0.70, ranging from 0.811 to 0.962, which demonstrates strong convergent validity. This means that the observed indicators have a high degree of correlation with their underlying latent constructs (Integrity, Collaboration, and Accountability). In practical terms, each measurement item contributes meaningfully to explaining its construct and thus can be retained for further analysis.

Average variance extracted (AVE)

The AVE value is considered to meet the criteria if it is above 0.50, meaning that more than 50% of the indicator variance is explained by the latent construct. The higher the AVE value, the greater the contribution of the indicator to the overall representation of the construct (Ghozali, 2016). Based on Table 5.15, all constructs show AVE values above 0.50, indicating that convergent validity has been fulfilled.

Table 3. AVE

	Average variance extracted (AVE)
Accountability_	0,818
Collaboration	0,866
Integrity	0,854

The AVE values for all constructs are above the 0.50 threshold Integrity (0.854), Collaboration (0.866), and Accountability (0.818). This confirms that more than 50% of the variance of each indicator is captured by its latent variable. Therefore, the measurement model demonstrates strong convergent validity, ensuring that each construct explains a substantial portion of the variance in its indicators.

Utilizing the Smart PLS 3.0 method with a default value of > 0.7 , the study computed the convergent validity of the latent variable and associated indicators. Table 1 displays the load factor value that was computed from this process.

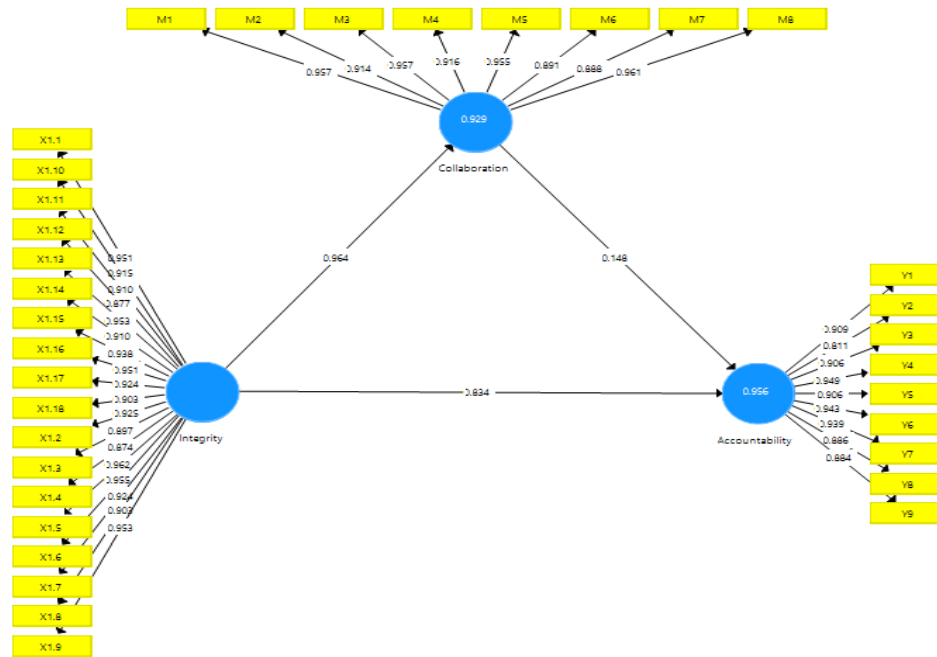


Fig.2: Outer Loading Model

Convergent Reliability

A construct's dependability is measured using its Composite dependability and Cronbach's Alpha values. According to table 2, a construct is deemed dependable if both values are more than 0.6.

Table 2. Composite Reliability and Cronbach's Alpha Values

Variable	Cronbach's Alpha	Composite Reliability
Accountability (Y)	0,972	0,991
Collaboration (M)	0,978	0,981
Integrity (X)	0,990	0,976

This table assesses the reliability of each construct (Integrity, Collaboration, and Accountability). All Cronbach's Alpha and Composite Reliability values exceed 0.70 the minimum acceptable threshold indicating strong internal consistency among the indicators. Specifically, Accountability ($\alpha = 0.972$; CR = 0.991), Collaboration ($\alpha = 0.978$; CR = 0.981), and Integrity ($\alpha = 0.990$; CR = 0.976) are all classified as highly reliable. These results confirm that the items used effectively measure the intended latent variables without random error interference.

Model Strucktural (Inner Model)

The variance in changes in endogenous and exogenous variables is calculated, and the results of the inner model are assessed using R-square and significance. A moderate strength model has an R-square value above 0.25, a bad strength model has an R-square value less than 0.25, and a strong model has an R-square value over 0.75.

R-Square

According to the classification proposed by Chin (1998), the R^2 value can be categorized into three levels of strength: weak (0.000–0.333), moderate (0.334–0.666), and strong (0.667–1.000). This classification helps researchers assess the structural quality of the model used. The R^2 values for each construct involved in the model are presented in detail in the following Table 5:

Table 3 . R- Squares (R^2)

	R-square	R-square adjusted
Accountability	0,956	0,955
Collaboration	0,929	0,929

The R^2 values show that Collaboration ($R^2 = 0.929$) and Accountability ($R^2 = 0.956$) are strongly explained by the independent variables in the model. According to Chin's (1998) classification, these scores indicate a "strong" explanatory power, suggesting that 92.9% of the variance in Collaboration and 95.6% of the variance in Accountability can be predicted by the antecedent variables (Integrity and Collaboration). The model thus provides a robust structural explanation of the causal relationships tested.

Hypothesis Testing

Researchers can directly witness how endogenous variables affect ecosogenous variables through the use of hypothesis testing, a technique that assesses the effects of both endogenous and exogenous variables on study findings.

Direct Effect

Table 4. Direct Effect

		Original sample (O)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values	Information
Collaboration	->	0,148	0,073	2,031	0,043	Accepted
Accountability_						
Integrity -> Accountability_		0,834	0,074	11,333	0,000	Accepted
Integrity -> Collaboration		0,964	0,007	144,520	0,000	Accepted

This table shows the direct relationships between variables:

- Integrity → Collaboration: $\beta = 0.964$, $t = 144.520$, $p < 0.001$ → Integrity strongly and significantly enhances inter-agency collaboration.
- Integrity → Accountability: $\beta = 0.834$, $t = 11.333$, $p < 0.001$ → Integrity has a major direct effect on accountability.
- Collaboration → Accountability: $\beta = 0.148$, $t = 2.031$, $p = 0.043$ → Collaboration significantly contributes to improved accountability.

All paths are statistically significant ($p < 0.05$), confirming that each hypothesized relationship holds true. These findings support the theoretical framework that emphasizes integrity and collaboration as critical drivers of accountability in local governance.

Indirect Effect

Table 5. Total Spesific Indirect Effects

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
Integrity-> Collaboration -> Accountability	0,143	0,142	0,070	2,042	0,042

Source: Data Processing

This table analyzes the mediating role of Collaboration in the relationship between Integrity and Accountability. The indirect path (Integrity → Collaboration → Accountability) is significant ($t = 2.042$; $p = 0.042$), confirming partial mediation. This implies that while Integrity directly affects Accountability, its effect is enhanced through Collaboration. Therefore, Collaboration acts as a

complementary mediator strengthening the impact of Integrity on Accountability. The total effect (0.171) reflects that both the direct and mediated paths are essential for explaining accountability outcomes in local government

3.2. Discussion

H1: Integrity has a positive and significant effect on the collaboration of local governments in South Sumatra

The results indicate that integrity exerts a very strong and significant influence on inter-agency collaboration ($\beta = 0.964$, $t = 144.520$, $p < 0.001$). This suggests that when local government officials demonstrate high ethical consistency and honesty, they establish trust-based working relationships that facilitate coordination and collective decision-making. Integrity therefore acts as a behavioral infrastructure for collaborative governance, transforming moral values into cooperative administrative practices. These findings align with Escher & Brzustewicz (2020) and Zahoor et al. (2020), who assert that collaboration thrives when actors perceive mutual integrity and transparency. Similarly, Vangen & Huxham (2012) highlight that shared ethical values enhance the durability of cross-sectoral partnerships. In Indonesia's bureaucratic setting, the result echoes Lægreid & Rykkja (2022), showing that integrity helps overcome hierarchical rigidity by fostering horizontal accountability and inter-organizational cohesion. From the standpoint of Inter-Organizational Collaboration Theory (Bryson et al., 2006), this result reinforces the notion that ethical commitment constitutes a necessary antecedent of collaborative behavior. It also validates Stakeholder Theory's assumption that ethical alignment among actors enhances institutional trust and shared responsibility. Thus, integrity is not merely a personal moral trait but an operational capability enabling joint problem-solving in multi-agency contexts. The results of this study reveal that integrity has a positive and significant effect on the collaboration among local government institutions in South Sumatra. This finding indicates that moral integrity and ethical conduct among public officials serve as essential preconditions for building trust and mutual understanding, which subsequently foster effective inter-agency collaboration. As noted by Pramuditha et al. (2024), "when the government fails to demonstrate integrity and openness in its activities or actions, it becomes unresponsive, leading to a trust deficiency." This statement highlights that without integrity, government relationships become fragile and communication channels across agencies weaken. Therefore, integrity operates as the behavioral foundation that sustains transparency, reliability, and reciprocal trust critical elements that encourage local governments to work collaboratively toward shared goals and collective accountability.

Practically, this evidence underscores the necessity for local governments to institutionalize integrity-based leadership development within their managerial and administrative systems. Ethical leadership training, transparent recruitment mechanisms, and integrity appraisal systems should be embedded in public sector human resource management to nurture officials who act consistently with organizational values and public service ethics (Berry et al., 2007; Wisesa, 2011). Such integrity-oriented leadership encourages collaboration by reducing bureaucratic friction, accelerating information flow, and fostering unified policy responses. In the context of South Sumatra's decentralized governance, this approach is crucial for enhancing inter-departmental cooperation and strengthening trust across agencies involved in financial and development planning. Furthermore, continuous integrity assessments, ethics-based performance evaluations, and inter-departmental reflection forums should be institutionalized to ensure that collaboration remains ethically grounded and adaptive to emerging governance challenges. These reflective mechanisms provide opportunities for ongoing ethical learning and mutual accountability among agencies, promoting organizational agility and collective responsibility (Kozuch & Sienkiewicz-Małyjurek, 2016; Nel et al., 2014). In the long term, integrity-driven collaboration enhances the institutional reputation of local governments as credible and trustworthy public entities. It builds a positive administrative image characterized by professionalism, openness, and moral reliability qualities that reinforce public trust, strengthen

governmental legitimacy, and improve the overall quality of public service delivery.

H2: Integrity has a positive and significant effect on the accountability of local governments in South Sumatra

Integrity shows a strong and significant direct effect on accountability ($\beta = 0.834$, $t = 11.333$, $p < 0.001$). This finding implies that moral consistency and transparency among officials directly translate into accountable administrative behavior. Integrity enables local governments to act in accordance with rules, avoid corruption, and ensure accurate and honest reporting. This result corroborates studies by Gemechu (2024), Machado (2025), and Bamigboye (2020) who demonstrated that integrity-based cultures foster responsibility and reduce opportunistic behavior in public institutions. Similarly, Abd Aziz et al. (2015) and Blankenberger & Williams (2020) found that ethical values embedded in internal control systems enhance financial transparency and compliance. Conversely, Edeh & Obinna (2025) showed that without integrity, even well-structured control systems fail to sustain accountability underscoring integrity's centrality in public management. The finding validates Stakeholder Theory (Freeman et al., 1984), which posits that ethical stewardship forms the core of organizational accountability to multiple stakeholders. It also supports the Theory of Planned Behavior (Ajzen, 1991), as integrity shapes positive attitudes and subjective norms that lead to responsible actions. Integrity thus serves as both a normative and behavioral driver of accountability.

The findings of this study indicate that integrity has a positive and significant effect on the accountability of local governments in South Sumatra. This result implies that integrity, manifested through honesty, transparency, and ethical consistency among public officials, strengthens the implementation of accountability mechanisms. Similar to the view of Wahidahwati et al. (2024), the implementation of good governance which emphasizes transparency, participation, and accountability plays a pivotal role in improving the performance and responsibility of local government organizations. In this regard, integrity can be considered the behavioral foundation of good governance, ensuring that public officials act consistently with institutional values to achieve accountable governance outcomes (Wahidahwati et al., 2024). For managers, fostering integrity means creating transparent systems where decision-making and reporting are guided by ethical standards rather than political expediency. Implementing ethics-based key performance indicators (KPIs) and whistleblowing mechanisms can reinforce integrity-driven accountability at all levels of administration. Institutionalizing integrity strengthens public perception of the government as credible, fair, and reliable. A reputation for integrity not only enhances political legitimacy but also attracts greater community engagement and donor confidence in development programs. Continuous ethics audits, transparency dashboards, and regular integrity workshops should be implemented to sustain accountability performance. Such measures ensure that ethical conduct remains adaptive to evolving governance contexts and digital accountability requirements.

H3: Inter-organizational collaboration has a positive and significant influence on the accountability of local governments in South Sumatra

The analysis reveals that collaboration positively and significantly influences accountability ($\beta = 0.148$, $t = 2.031$, $p = 0.043$). Although smaller in magnitude than the direct effect of integrity, this relationship indicates that inter-agency coordination enhances role clarity, reduces information asymmetry, and promotes collective responsibility in financial management and policy implementation. The result aligns with Kożuch & Sienkiewicz-Małyjurek (2016), who found that collaboration fosters efficient monitoring and reporting systems. Læg Reid & Rykkja (2022) also emphasized that horizontal accountability emerges from inter-agency communication and shared goals. Conversely, Onyango (2019) warned that collaboration without mutual trust can obscure responsibility. The present study affirms that when collaboration is grounded in ethical trust, it becomes a catalyst for systemic accountability.

This finding reinforces Inter-Organizational Collaboration Theory, illustrating how networked governance transforms accountability from a hierarchical control mechanism into a participatory process. Collaboration redefines accountability as co-produced, shared, and relational consistent with the emerging literature on collaborative governance (Emerson et al., 2012). Managers should formalize cross-departmental accountability forums, integrated audit mechanisms, and shared data systems to institutionalize collaborative transparency. Strengthening inter-agency linkages ensures that accountability is not isolated within departments but becomes a collective outcome. Collaborative accountability projects a positive image of responsive, united governance. It signals to citizens and oversight agencies that the government values teamwork and transparency, reinforcing credibility and public confidence. Sustaining collaboration requires adaptive learning mechanisms, such as joint review sessions and continuous knowledge exchange platforms. By embedding feedback loops, governments can enhance responsiveness and accountability iteratively. The findings indicate that inter-organizational collaboration has a positive and significant influence on the accountability of local governments in South Sumatra. This relationship demonstrates that cooperative governance across agencies enhances transparency, information sharing, and joint responsibility key components of public accountability. In this regard, Sjam et al. (2024) emphasize that “integrating Environmental, Social, and Governance (ESG) aspects in corporate reports... creates a positive impact that is in line with the principles of sustainability and transparency.” Although originating from a corporate context, this statement reflects a broader governance principle applicable to the public sector: that collaborative practices grounded in transparency and shared governance foster sustainable accountability. Therefore, inter-organizational collaboration in local government functions as a governance mechanism that aligns integrity-driven cooperation with the principles of accountability and long-term institutional trust.

H4: Inter-agency collaboration positively and significantly mediates the relationship between integrity and accountability in local government

The mediation analysis confirms that collaboration partially mediates the relationship between integrity and accountability ($\beta = 0.143$, $t = 2.042$, $p = 0.042$). This means integrity directly enhances accountability but also indirectly strengthens it through collaboration. Ethical integrity, therefore, transforms into tangible accountability outcomes via collaborative mechanisms that reinforce transparency and mutual trust. The mediating role of collaboration echoes findings by Onyango (2023) and Bautista - Beauchesne (2022), who showed that inter-agency cooperation translates ethical norms into collective accountability. Similarly, Said et al. (2018) found that integrity-driven collaboration improves institutional coherence and reduces corruption risks. These parallels highlight that collaboration operationalizes ethics into systemic accountability. The results of this study confirm that inter-agency collaboration plays a mediating role in the relationship between integrity and accountability in local governments. This finding implies that ethical behavior and moral integrity among public officials foster trust and openness, which subsequently strengthen collaborative relationships between agencies. In this regard, Soon-Bok (2025) emphasizes that “if the organization has more network capital as social capital, the inter-departmental cooperation and intimacy among the members will increase, and it will be easier to achieve the organizational goal through such interaction.” This statement aligns with the logic of this study, in which integrity-driven trust enhances inter-agency cooperation that facilitates the exchange of information, coordination of policies, and shared responsibility across government institutions. Thus, collaboration serves as a behavioral bridge that translates integrity into institutional accountability, reinforcing a culture of transparency and joint commitment to public service outcomes (Soon-Bok, 2025).

The mediation finding integrates Stakeholder Theory and Collaboration Theory into a unified behavioral-relational framework. It demonstrates that integrity-driven collaboration acts as a governance capability transforming moral intent into measurable accountability performance. This complements recent calls by Breuer (2025) and Kuhn et al. (2022) for embedding ethical foundations

into structural reforms. Policy-makers should embed inter-agency collaboration within integrity frameworks through joint accountability mechanisms, ethical charters, and collaborative audits. Institutional reforms should emphasize not only compliance but also ethical cooperation as a determinant of sustainable accountability. Governments that exhibit integrity-driven collaboration project an image of ethical resilience and collective transparency. Such branding enhances public legitimacy, attracting trust from citizens, civil society, and donor agencies critical for sustainable governance credibility. To institutionalize the mediation pathway, local governments should adopt continuous improvement systems such as ethics-based performance dashboards, inter-agency learning consortia, and collaborative innovation labs. These mechanisms ensure that integrity and collaboration evolve synergistically, sustaining accountability over time.

This study critically reveals that integrity serves as the ethical foundation and structural mechanism through which accountability is institutionalized in local governance, with collaboration functioning as a strategic mediating force. The integration of Stakeholder Theory and Inter-Organizational Collaboration Theory advances a behavioral–relational model of accountability, emphasizing that transparent governance depends not merely on procedural compliance but on the ethical coherence and interdependence among public actors. The high explanatory power ($R^2 = 0.956$; $Q^2 = 0.796$) underscores that integrity-driven collaboration transforms individual moral behavior into collective accountability outcomes. This conceptual shift from rule-based to relational accountability positions integrity as relational capital, enabling trust, mutual oversight, and cross-agency coherence. Practically, the findings suggest that fostering integrity through ethical leadership, transparency systems, and inter-agency coordination can enhance governance legitimacy and strengthen public trust within Indonesia's decentralized administrative framework.

However, the study acknowledges several limitations that open pathways for future inquiry. The cross-sectional design restricts longitudinal causality, and self-reported data may contain social desirability bias. Broader comparative research across regions and governance levels is recommended to capture cultural and institutional variations. Future studies should also integrate moderating factors such as digital transparency, leadership style, and organizational learning to deepen understanding of how integrity and collaboration interact under evolving governance systems. Employing mixed methods or longitudinal analyses could enrich the exploration of behavioral ethics in bureaucratic contexts. Ultimately, future research should examine how integrity-driven collaboration sustains public accountability and trust amid digital transformation and policy complexity in contemporary public administration.

4. Conclusion

This study concludes that integrity serves as the primary determinant of accountability within Indonesian local governance, both directly and through the mediating influence of inter-agency collaboration. The empirical findings (Integrity $\rightarrow$ Collaboration: $\beta = 0.964$; Integrity $\rightarrow$ Accountability: $\beta = 0.834$; Collaboration $\rightarrow$ Accountability: $\beta = 0.148$; Indirect Effect: $\beta = 0.143$) supported by strong model validity ($R^2 = 0.956$; $Q^2 = 0.796$), confirm that ethical consistency and transparent coordination are essential in transforming moral values into institutional accountability. These results demonstrate that accountability emerges not merely from procedural compliance but from the synergy between integrity and collaborative governance, integrating insights from Stakeholder Theory and Inter-Organizational Collaboration Theory. Theoretically, the study advances a behavioral–relational model of accountability that bridges ethical intent and systemic transparency, while practically, it recommends embedding integrity-based leadership, cross-agency task forces, and joint accountability mechanisms in governance systems. Despite its methodological strengths, limitations include its cross-sectional design, self-reported data, and regional scope, suggesting the need for longitudinal and comparative studies incorporating variables such as digital transparency and leadership style. Future research should further examine how integrity-driven collaboration sustains accountability

and public trust across governance levels and digital contexts. Overall, this study reaffirms that fostering integrity and collaboration is not only a moral imperative but a strategic foundation for achieving resilient, transparent, and trusted local governance in Indonesia.

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