

# The Effectiveness on the Realization of the Government Internal Supervisory Apparatus Function to the Implementation of Regional Government

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**Abstract :** *This paper aims to analyze the importance of supervisory function in ensuring the government effectiveness and efficiency in the realization of good governance principles. The government internal supervisory apparatus is an authorized institution or agency. In the application of supervisory function in regional government, they must be able to carry out its duty properly based on the prevailing laws and regulations. This study employed juridical-empirical method. The results showed the duties and the function are stipulated on the Government Regulation Number 60 of 2008, the government internal control system which includes the audits, reviews, evaluation, monitoring, and other supervisory activities. In addition, it is also stated in the Regulation of the Ministry of Home Affairs Number 64 of 2007, the technical guidelines and the working procedures of the provincial and regency/city inspectorate. The conclusion is the role of the government internal supervisory apparatus often faces some problems in doing their duties and functions. For instances, rampant corruption cases committed by regional officials making the effectiveness of the role of the government internal supervisory apparatus being questioned. Furthermore, their low capability and the independence issues encountered by regional government hampers the performance of the Government Internal Supervisory Apparatus which is directly responsible to regional head. This practice also seems to be able to reduce the objectivity and the independence of the regional government of internal supervisory apparatus in doing their supervisory duties..*

**Keywords:** Government Internal Supervisory Apparatus, Regional Government, Supervision.

## Efektivitas Pelaksanaan Fungsi Pengawasan Aparat Pengawas Intern Pemerintah Terhadap Penyelenggaraan Pemerintahan Daerah

**Abstrak :** Tujuan dari penulisan ini yaitu untuk menganalisis fungsi pengawasan menjadi sangat penting dalam menjamin penyelenggaraan pemerintah yang efektif dan efisien untuk mewujudkan asas tata pemerintah yang baik (*good governance*). Aparat Pengawas Intern Pemerintah sebagai institusi atau lembaga yang berwenang dalam menjalankan fungsi pengawasan di pemerintahan daerah harus mampu melaksanakan fungsi pengawasan tersebut dengan baik sesuai dengan peraturan perundang-undangan yang berlaku. Metode penelitian yang digunakan yaitu yuridis empiris. Hasil penelitian menunjukkan bahwa tugas dan fungsi diatur oleh Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah, melalui audit, revidu, evaluasi, pemantauan, dan kegiatan pengawasan lainnya dan Peraturan Menteri Dalam Negeri Nomor 64 Tahun 2007 tentang Pedoman Teknis Organisasi dan Tata Kerja Inspektorat Provinsi dan Kabupaten/Kota. Simpulan bahwa Peran Aparat Pengawas Intern Pemerintah kerap kali menghadapi kendala-kendala dalam melaksanakan tugas dan fungsinya. Salah satunya adalah mengenai kasus korupsi yang marak dilakukan oleh pejabat daerah, menyebabkan dipertanyakannya efektivitas peran pengawasan Aparat Pengawas Intern Pemerintah Daerah. Selain itu, kapabilitas Aparat Pengawas Intern Pemerintah yang rendah dan masalah independensi yang dihadapi oleh Aparat Pengawas Intern Pemerintah Daerah menghambat kinerja Aparat Pengawas Intern Pemerintah yang secara langsung bertanggung jawab kepada kepala daerah. Praktik tersebut juga dianggap memungkinkan mengurangi objektivitas dan independensi Aparat Pengawas Intern Pemerintah Daerah dalam menjalankan tugas pengawasannya.

**Kata Kunci:** Pengawasan, Aparat Pengawas Intern Pemerintah, Pemerintahan Daerah

## INTRODUCTION

To restore and improve all aspects of governance, several efforts are being made to restore people's trust in the government. For instance, the realization of the implementation of a fair, clean, transparent, and accountable government is known as Good Governance. All levels of government administrators such as the executive, legislative, and judiciary are expected to commit to the realization of good governance. One way to achieve a clean and authoritative government is by increasing the supervision of the governments' authority through formal and informal bodies.<sup>1</sup> Supervision is defined as one of the organic functions of management where its process of activities carried out by the leadership. This is to ensure the goals, tasks, and targets of the organization are carried out properly based on the determined, planned, and applied provisions.<sup>2</sup> Referring to Article 58 of Law Number 1 of 2004 on the State Treasury, it is stated: "*to improve the performance, transparency, and accountability in the management of state finances, the President as the Head of Government regulates and implements an internal control system within the government thoroughly.*"<sup>3</sup> This article mandates as the establishment of the Government Internal Supervisory Apparatus (APIP) organization. Article 1 number 22 of Presidential Regulation Number 16 of 2018 states the APIP is an apparatus that carries out supervision through audits, reviews, monitoring, evaluation, and other supervisory activities on the implementation of government duties and functions.<sup>4</sup> To increase the success of the internal supervision implementation is by supporting the effectiveness of the APIP's role in carrying out its duties and functions. APIP is a professional auditor who has an auditor certificate. Thus, he has an in-depth understanding of the organization's business culture, systems, and audit processes. In doing so, internal auditors are expected to follow the international Auditing Standards or the Standards applicable to APIP. Besides, they are also required to comply with the Professional Code of Ethics. Accordingly, APIP plays a big role in the process of achieving the maximum goals, performance, and targets of the organization. This must be accountable to the parties concerned.<sup>5</sup>

The Government Internal Supervisory Apparatus (APIP), according to Presidential Regulation No. 29/2014 on the Performance Accountability System for Government Agencies, is given more authority to play a role in achieving local government performance. APIP is expected to encourage better work achievement. These performance results will later be accountable to the central government and the community.<sup>6</sup> The supervision on the regions of government affairs is implemented by APIP based on its functions and authorities. In this case, APIP refers to the Departments of General Inspectorate, the Government Supervision Unit of Non-Department, the Provincial Inspectorate, and the Regency Inspectorate. This is regulated in Article 24 Paragraph 1, Government Regulation Number 79 of 2005 on the Guidelines for Regional Government Administration's guidance and supervision.<sup>7</sup>

Thus, this study formulated the following research questions: What are the Duties and Functions of the Government Internal Supervisory Apparatus? What is the Government Internal Supervisory

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<sup>1</sup> D. Alfianto, "*Peran Aparat Pengawasan Intern Pemerintah (APIP) untuk Mewujudkan Good Governance dalam Pencegahan Tindak Pidana Korupsi di Bidang Penyediaan Barang dan Jasa*", Jurnal Hukum Pidana dan Pembangunan Hukum Vol. 1 No. 2, 2016

<sup>2</sup> Lembaga Administrasi Negara, *Sistem Administrasi Negara Republik Indonesia*, Jilid II/Edisi Ketiga, Jakarta: Gunung Agung, 1996

<sup>3</sup> See Article 58 of Law Number 1 Year 2004 on the State Treasury

<sup>4</sup> See Presidential Regulation Number 16 of 2018 on Government Procurement of Goods / Services

<sup>5</sup> Kurniawan, A. R, "*Pengaruh Karakteristik Aparat Pengawasan Intern Pemerintah (APIP) Terhadap Akuntabilitas Kinerja Instansi Pemerintah*". Jurnal Akuntansi, Vol. 6 No.1, 2018

<sup>6</sup> *Ibid.*

<sup>7</sup> See Government Regulation Number 79 of 2005 on Guidelines for Regional Government Administration's the Guidance and Supervision.

Apparatus's role in Realizing Good Governance in Regional Government? What are the challenges faced by the Government Internal Supervisory Apparatus in the implementation of Supervisory Function in Regional Government?

## RESEARCH METHODS

Accordingly, this study employed juridical-empirical research. This research is based on normative legal science of statutory regulations, Law Number 1 of 2004 on State Treasury, Government Regulation Number 79 of 2005 on Guidelines for the Development and Supervision of Regional Government Administration, Presidential Regulation Number 16 of 2018 on Government Procurement of Goods/Services, and related legal literature. This is to find out how the norm system is implemented in community life, especially in regional government.

## RESULTS AND DISCUSSION

### 1. The Duties and Functions of the Government Internal Supervisory Apparatus in the implementation of Supervision Function

To ensure the administration of government runs based on the expected goals and objectives, it is necessary to have supervision. Supervision is done by authorized parties such as external and internal parties. The external party is done by the Supreme Audit Agency of the Republic of Indonesia (BPK-RI). Meanwhile, the internal party is done by the Government Internal Supervisory Apparatus (APIP). APIP is a government agency that has the main task and function of supervising. This is to ensure the administration of government runs based on the expected goals and objectives. This is also in line with the explanation in Articles 47 and 48 of Government Regulation Number 60 of 2008, the Government Internal Control System,<sup>8</sup> it is stated to strengthen and support the effectiveness of the internal control system, its internal supervision is done by APIP. Internal Control is defined as the entire process of auditing, reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational duties and functions. This is to provide adequate assurance that the activities have been carried out based on the effective and efficient predetermined benchmarks. This is for the benefit of leadership in realizing good governance. In addition, APIP provides consultation and solutions to various problems and achieves organizational goals such as socialization activity, guidance, mentoring, providing suggestions or directions, consultation, training, and conducting surveys. APIP consists of:

1. Financial and Development Supervisory Agency (BPKP) who is responsible to the President;
2. Inspectorate General (Itjen)/Main Inspectorate (Ittama)/Inspectorate which is under and responsible to the Minister/Head of Non-Departmental Government Institutions (LPND);
3. Provincial Government Inspectorates which are under and responsible to the Governor, and;
4. Regency/City Government Inspectorate which is under and responsible to the Regent / Mayor.

The Financial and Development Supervisory Agency (BPKP) is a non-ministerial government institution of Indonesia that carries out government tasks, the financial and development supervision in the form of Audit, Consultation, Assistance, Evaluation, Corruption of KKN, and Supervision Education and Training.<sup>9</sup> This is in line with Articles 2 and 3 of

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<sup>8</sup> See Articles 47 and 48 of Government Regulation Number 60 of 2008 on Government Internal Control Systems

<sup>9</sup> Wikipedia, "Badan Pengawasan Keuangan dan Pembangunan" [https://id.wikipedia.org/wiki/Badan\\_Pengawasan\\_Keuangan\\_dan\\_Pembangunan](https://id.wikipedia.org/wiki/Badan_Pengawasan_Keuangan_dan_Pembangunan) Accessed on May 2, 2020

Presidential Regulation of Republic Indonesia Number 192 of 2014 on the Financial and Development Supervisory Agency (BPKP). BPKP is responsible for carrying out government affairs in the state/regional financial supervision and national development. The results of this financial and development supervision are reported to the President as the head of government. This serves as the consideration in establishing policies and fulfilling its accountability obligations. The results of BPKP supervision are also needed by other government administrators including the provincial and district/city governments in achieving and improving the performance of the agencies they lead. Therefore, the BPKP is being more preventive. The results of this supervision are used as a basis of management system model for building a better government management system.

Inspectorate General (Itjen)/main Inspectorate (Ittama)/Inspectorate, which is under and responsible to the Minister/Head of Non-Departmental Government Institutions (LPND), is the supervisor of the Ministry who is responsible to do internal supervision within the Ministry.<sup>10</sup> Itjen supervises the duties implementation of all ministry elements so that it is in line with the applicable plans and regulations. Each ministry branch has its own Itjen. In doing so, the Inspectorate General carries out several functions as follows:

1. Preparation of technical policies for internal control;
2. As Internal supervisors of performance and finance through audits, reviews, evaluations, monitoring, and other supervisory activities;
3. As supervisors for certain purposes upon the assignment of the Minister;
4. Preparation of reports on the results of supervision; and
5. As the administration of the General Inspectorate

Furthermore, within the Provincial and Regency/City Governments, the internal supervision is done by the respective Regional Inspectorates. The Regional Inspectorate is led by an Inspector, is directly responsible to the Governor or Regent, and technically receives guidance from the Regional Secretary. According to Article 3 of the Regulation of the Minister of Home Affairs Number 64 of 2007 on Technical Guidelines for the Organization and Working Procedures of Provincial and Regency/City Inspectorates, the provincial inspectorate is responsible for supervising the implementation of government affairs in the provincial area, implementing the guidance on the administration of district and the city/regional government and implementing government affairs in the district/city. Meanwhile, the district/city Inspectorate is responsible for supervising the implementation of government affairs in the regency/city area, and implementing the guidance on the implementation of village governance and the implementation of village government affairs. The Regional Inspectorate according to Article 4 of the Regulation of the Minister of Home Affairs Number 64 of 2007 on the Technical Guidelines for the Organization and Working Procedure of the Provincial and Regency/City Inspectorates, is responsible for planning the supervision program, formulating policies and facilitating supervision, inspecting, investigating, testing and assessing supervisory duties, and implementing other assigned tasks.

APIP is considered to run effectively if they are able to do its role as written in Article 11 of Government Regulation Number 60 of 2008 on Government Internal Control Systems as follows:<sup>11</sup>

1. Provide adequate confidence in the obedience, efficiency, efficiency, and effectiveness of achieving the objectives of implementing the duties and functions of government agencies;

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<sup>10</sup> Presidential Regulation Number 7 of 2015 on State Ministry Organization

<sup>11</sup> See Article 11 of Government Regulation Number 60 of 2008 on Government Internal Control System

2. Provide early warning and increase the effectiveness of risk management in doing the duties and functions of government agencies; and
3. Maintain and improve the quality of governance in the implementation of duties and functions of government agencies..

The function of APIP that is running well can prevent fraud, produce valuable outputs and inputs for external auditors, the executive, and the legislature in the improvement of regional financial management and accountability in the future.<sup>12</sup> The results of APIP supervision are beneficial for BPK. The review result of government financial reports supports the local government management in the implementation of BPK recommendations and the improvement of the internal control system. A professional and independent APIP must be able to increase transparency and accountability in financial management. This is to increase the “fairness” of financial reports.

## **2. The Role of the Government Internal Supervisory Apparatus in Realizing Good Governance in Local Government Administration**

The Law Number 23 of 2014 on Regional Government has provided various changes towards the welfare improvement for the community. This is done by providing good services and maximum performance in a direct and transparent manner. The existence of regional autonomy makes the local governments noticed the remote areas. This is to realize an equitable development. The development of welfare in the regions is done by an equitable development. This accompanied by the function of legislation, monitoring and accommodating the aspirations of the community.<sup>13</sup>

Control or supervision serves as efforts or actions in preventing deviations. Thus, the implementation process is in line with the planning provisions, taking corrective actions if deviations are detected.<sup>14</sup> Meanwhile, the Government Internal Control System (SPIP) refers to a thoroughly internal control system within the central government and local governments.<sup>15</sup> Internal control is a process of evaluation, monitoring, and other supervisory activities related to the implementation of organizational duties and functions. This is to provide adequate assurance and become a benchmark determined effectively and efficiently for realizing good governance. The institutions authorized to perform the functions of the internal control system in Indonesia are called the Government Internal Supervisory Apparatus (APIP).

The effective role of the Government Internal Supervisory Apparatus (APIP) refers to Article 11 of Government Regulation Number 60 of 2008 on the Government Internal Control System, which reads:

*"The manifestation of the effective role of the government internal control apparatus referred to Article 4 letter g must at least:*

- a. *provide adequate confidence in the obedience, efficiency, efficiency, and effectiveness of achieving the objectives of implementing the duties and functions of Government Agencies*
- b. *give early warning and increase the effectiveness of risk*

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<sup>12</sup> Silma Kamila, “Tugas, Fungsi, dan Peran APIP sesuai Permendagri”, [Pengadaanbarang.co.id](https://www.pengadaanbarang.co.id), <https://www.pengadaanbarang.co.id/2019/02/tugas-fungsi-dan-peran-apip.html> Accessed on March 31, 2020

<sup>13</sup> Erga Yuhandra, “Kewenangan BPD (Badan Permusyawaratan Desa) Dalam Menjalankan Fungsi Legislasi, Jurnal Unifikasi, ISSN 2354-5976 Vol. 3 No. 2, July 2016, page. 61-76

<sup>14</sup> H. S. P. Melayu, *Manajemen Sumber Daya Manusia (Edisi Revisi)*, Jakarta: Dunia Aksara, 2001, hlm. 223

<sup>15</sup> Dadang Suwanda, *Sistem Pengendalian Internal Pemerintah*, Jakarta: PPM-Manajemen, 2013, hlm. 25

- management in doing the duties and functions of Government Agencies, and*
- c. *maintain and improve the quality of governance in the implementation of duties and functions of Government Agencies "*

The roles of the Government Internal Supervisory Apparatus (APIP) in internal supervision are mentioned in the following:

- a. Audit; The purpose of an audit is to assess the performance of an organization, program, or activity including audits of economic, efficiency, and effectiveness aspects. The audit focuses on areas that can add value and have the potential for continuous improvement.<sup>16</sup> The implementation of internal audits within the government is done by responsible officials who have met the competency requirements of expertise as an auditor. These are fulfilled through participating and passing the certification program determined by the supervisor of the functional agency based on the laws and regulations.
- b. Review; The Government Internal Supervisory Apparatus (APIP) in regional governments conducts a review of financial and performance reports. This is to ensure the reliability of the information presented before submitted by the Minister/Head of Institutio /Governor/Regent /Mayor to related parties. Based on Article 33 of Government Regulation Number 8 of 2006 on Financial and Performance reports of Government Agencies, the review is intended to provide limited assurance on financial reports. This serves as a statement of responsibility for these financial reports The review conducted by APIP is also intended to provide confidence, reliability, and validity of the information presented in the financial statements before submitted by the financial management official to the parties concerned.
- c. Evaluation; Evaluation is a series of activities that compares its results or achievements with predetermined standards, plans, or norms and determines the factors influencing the success or failure of an activity in achieving its goals. The supervision done by APIP becomes a determination or evaluation of the extent to which the implementation of regional government has been implemented. The performance and the assessment of the local government can be seen through the process of evaluation
- d. Monitoring; and This role is done to assess the progress of a program or activity in achieving predetermined goals. The monitoring by APIP is an integral part of daily internal audit activities. These are incorporated into routine policies and practices used to manage internal audit activities and use processes, equipment, and information deemed necessary. This is to evaluate or review the suitability of the implementation of daily internal audit activities based on the Code of Ethics and Standards.
- e. Other supervisory activities; Other supervisory activities carried out by APIP in the realization of good governance in regional government are: carrying out counseling or socialization, providing consultation, implementing technical guidance or assistance, mapping, and carrying out research assignments in the field of supervision, testing periodic and/or occasional reports from units or work units, and so on.<sup>17</sup>

APIP, represented by the Regional Inspectorate in supervising the implementation of the regional government, is intended to run the implementation of regional government based on

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<sup>16</sup> Deputi Bidang Pengawasan Penyelenggaraan Keuangan Daerah, *Panduan Praktik Audit Kinerja*, Jakarta: BPKP, 2018, page. 3

<sup>17</sup> Asosiasi Auditor Intern Pemerintah Indonesia, *Standar Audit Intern Pemerintah Indonesia*, Jakarta: AAIPI, 2014, page. 44

the provisions of legislation efficiently, effectively, and economically.<sup>18</sup> This encourages the realization of a good, clean, and authoritative government, is free from deviations, power abuse, practices of corruption, collusion, and nepotism (KKN). Thus, the concepts of good governance and clean government synergize with the realization of the ideals of regional autonomy. This is to accelerate the realization of community welfare. The Regional Inspectorate is required to play its role in controlling and monitoring the running of the regional government. Thus, if in the implementation of supervision, the indications of irregularities detected, the Regional Inspectorate has the right to summon and ask for information from the regional apparatus organization to explain this matter.<sup>19</sup> The increasing competence of APIP becomes determining factor in the successful implementation of the supervisory function in the area. In doing so, APIP, represented by the Regional Inspectorate, is also obliged to comply with the ethics code stipulated in the Regulation of the Minister of State Apparatus Empowerment Number PER / 04 / M / PAN / 03/2008, the Code of Ethics for Government Internal Supervisory Apparatus. The implementation of optimal compliance with APIP's ethics code in the regional government can realize good governance. Thus, it is necessary to strengthen the role of APIP and increase the competence and professionalism of each Regional Inspectorate.

### **3. The challenges faced by government internal supervisory apparatus in the implementation of supervision function in regional government**

The Government Internal Supervisory Apparatus (APIP) is the mandate of Article 58 of Law Number 1 of 2004. It is to improve the performance, transparency, and accountability of the state management and to regulate and implement a thoroughly internal control system within the government. APIP has an important role in realizing a clean government and serving the community to increase public confidence. In reality, APIP faces various legal problems in its implementation such as corruption. The position of APIP within the government organization should bring advantages and benefits for the leadership. For instance, giving an early warning for the vulnerable implementation of activities to potential corruption cases. Different from external supervision, APIP, the internal supervisor, know more about the culture and business processes of the relevant government organizations. In fact, the role of APIP effectively regulated in Article 11 of Government Regulation Number 60 of 2008 has not been properly implemented. APIP often faces challenges such as corruption cases done by regional officials. This causes the effectiveness of the role of the Regional APIP supervision to be questioned. In the theory of "immune system", corruption is likened to a "virus" and the internal control system is likened to a "immune system". The internal control system in this theory must be sensitive to all risks and "viruses" that have the potential to hinder the economic and social development of a country. SPIP and APIP must be able to become a strong "immune system" to detect, reject, and get rid of corruption viruses or other related irregularities. If the SPIP and APIP work based on their objectives, it is hoped the corruption in the public sector will continue to decrease until it can be eradicated. On the contrary, if SPIP and APIP do not work properly or even become corruption perpetrators or causing any irregularities, corruption and irregularities will be increasingly prevalent.

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<sup>18</sup> H.M. Yasmin, *Mengenal Lembaga Pengawasan Internal Pemerintahan Daerah (Inspektorat Daerah)*, Gowa: Pusaka Almaida, 2018, page. 9

<sup>19</sup> Zainuddin, *Pengawasan Pemerintah Daerah sebagai Instrumen Good Governance*, Pasca Sanana UMI. (Disertasi), Makassar, 2011, page. 132

The KPK mentioned the main cause of the weakness of APIP, the first is the low capability of APIP and the second is the independence problem faced by Regional APIP officials. If APIP's capabilities are at a good level, the better the ability of APIP to carry out its supervisory duties. This results in the effectiveness of APIP in preventing corruption in the regions. Another problem is about the independence of APIP. The regional APIP is under and directly responsible to the regional head and gets guidance from the regional secretary administratively. These practices reduce the objectivity and independence of the Regional APIP.<sup>20</sup> Referring to the Government Internal Audit Standards, to achieve an effective level of independence, the leadership of APIP must have direct and unlimited access to the regents. This is evidenced by research conducted by Cohen and Sayag (2010). The study found the Organizational Independence has an influence on internal audit quality.<sup>21</sup>

In addition, APIP encounters other problems that continue to reduce the effectiveness of the implementation of internal supervision. The commitment of the regional head, for example, is considered insufficient because there are frequent changes of APIP leaders. Besides, it is also found APIP leaders that do not comprehensively understand the importance of their position. This effectiveness has not been reflected in its duties and functions in terms of ethics code, quality control, auditing standards, working programs without looking at risks, and the minimum use of technology during the audit process. The budget also creates obstacles in the implementation of the APIP's duties and functions. In reality, there is no appropriate and adequate budget. Especially, in the terms of financing that is useful for effective internal supervision. Finally, the most basic and problem encountered in the implementation of internal supervision by APIP is the lack of human resources and non-optimal management of human resources in quantity and quality. The imbalance number of personnel and the workload regulated in the Annual Audit Work Program (PKPT). In addition, the pattern of working relations, promotion, and roles has not been achieved and the need for supervision training has not been fulfilled.<sup>22</sup>

## CONCLUSION

The duties and functions of the Government Internal Supervisory Apparatus are to provide solutions to various problems and to achieve the organizational goals such as socialization activity, guidance, mentoring, providing advice or guidance, consultation, training, and providing surveys. The Provincial and Regency/City Governments represented by the Regional Inspectorate responsible for supervising the implementation of government affairs in the regions, implementing guidance on the regional government and government affairs in the regions. According to Article 4 of the Regulation of the Minister of Home Affairs Number 64 of 2007 on Technical Guidelines for the Organization and Working Procedure of the Provincial and District/City Inspectorates, It has a function to plan the monitoring program, formulate policies, and facilitate supervision, conduct a supervisory examination, investigation, testing and assessment, inspection and tasks implementation, and other assigned tasks.

The role of the Government Internal Supervisory Apparatus in realizing good governance, in the implementation of Regional Government, has been effectively regulated in Article 11 of Government Regulation Number 60 of 2008 on Government Internal Control Systems, through

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<sup>20</sup> Risparanto, 2018, "*Menakar Peran APIP dalam Upaya Pencegahan dan Pemberantasan Korupsi*", Paris Review BPKP No. 11 Edisi Tahun 2018, page. 20

<sup>21</sup> Elieser Yohanes, Adri Paton, dan Anwar Alaydrus, 2016, "*Peran APIP dalam Penyelenggaraan Pemerintahan Daerah di Kabupaten Bulungan*", E-Journal Administrative Reform, Vol. 4, No. 1, page. 74

<sup>22</sup> Kurnia, Dadang, 2015, *Transformasi Fungsi Audit Intern Pemerintah: Meningkatkan Kapabilitas APIP*, Paparan Deputi Kepala BPKP Bidang Pengawasan Penyelenggaraan Keuangan Daerah.



audits, reviews, evaluation, monitoring, and other supervisory activities. APIP, represented by the Regional Inspectorate in supervising the implementation of the regional government, is intended to run the implementation of regional government based on the provisions of legislation efficiently, effectively, and economically. Thus, the concepts of good governance and clean government synergize with the realization of the ideals of regional autonomy. This is to accelerate the realization of community welfare.

There are some challenges in the implementation of APIP's role such as corruption cases done by regional officials. This causes the effectiveness of the role of the Regional APIP supervision to be questioned. In addition, the low capability and independence problem faced by regional APIP could hinder its performance to be responsible for the regional head. This practice may reduce the objectivity and independence of the Regional APIP performance.

## SUGGESTION

Based on these conclusions, the researchers convey the following suggestions: To overcome the constraints of independence, the APIP should strengthen its independence institutionally and personally in the form of an audit charter as stipulated in a regional regulation. Meanwhile, to improve the quality of human resources in charge of APIP, the APIP should prioritize and improve training of internal control, as well as maintaining the capabilities of its auditors by continuing professional education. Lastly, to increase the quantity, they should determine the number of personnel by selecting the regional apparatus and grouping it into low, medium, high to highest categories. Thus, the indicator of the number of personnel can be determined.

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Inspectorates