

Analysis of the Effectiveness of Regional Inspectorates in Performing Oversight Functions: A Focus on Responsiveness and Accountability

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Abstract

This study aims to analyze the effectiveness of the 1focusing on aspects of responsiveness and accountability. This research employs a descriptive qualitative method with a case study approach. The study population includes all employees of the Inspectorate and Regional Government Organizations (OPD) in Sidenreng Rappang Regency, with the sample selected using purposive sampling techniques. The findings indicate that the effectiveness of the Sidenreng Rappang Inspectorate's oversight has been well-executed, demonstrated through indicators of responsiveness such as the ability to respond to the public, speed, accuracy, timeliness in service, and complaint handling. The accountability aspect is also proven effective based on the Government Agency Performance Report (LKjIP), which serves as a reference in achieving the Inspectorate's vision and mission, as well as the preparation of performance-based accountability reports. However, the study also identified several challenges, including limited human resources and the lack of public dissemination of oversight documents. These results explain that the Sidenreng Rappang Regency Inspectorate is effective in its role as an internal supervisor, transitioning from its initial function as a watchdog to now functioning as a mentor, consultant, early warning system, and quality assurance. However, continuous efforts are needed to enhance capacity and oversight effectiveness to support better governance..

Keywords: Accountability, Effectiveness, Governance, Oversight, Regional Inspectorate, Responsiveness

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INTRODUCTION

Indonesia's economy has experienced positive growth amid the global economic recovery, marked by reduced inflationary pressure in many countries, fluctuating energy prices, strong labor markets in developed nations, and rising global demand (SDGs, 2019). According to data from the Central Bureau of Statistics (BPS), Indonesia's economic growth in the third quarter of 2023 showed an increase of 4.94% (year-on-year) compared to the third quarter of 2022. Despite this positive trend, the Ministry of National Development Planning/Bappenas has stated that

several issues remain challenges for economic development, one of which is governance.

To achieve good governance in Indonesia, it is essential to implement best governance practices. Collective efforts to adopt effective governance measures contribute positively to establishing a transparent, accountable, and responsive government system. However, a major issue that continues to pose a serious threat is the increasing potential for fraud. According to the Association of Certified Fraud Examiners (ACFE) in their report *Asia Pacific Occupational Fraud 2022, A Report to the Nations*, Indonesia ranked fourth in terms of fraud cases in the Asia-Pacific region in 2022. In Indonesia, 23 fraud cases were recorded that year, with corruption being the most prevalent form of fraud at 64%, followed by misuse of state and corporate assets at 28.9%, and financial statement fraud at 6.7%.

Fraud is defined as any action taken with the intent to deceive for personal gain (Yusak & Hotman, 2019). According to ACFE, fraud involves exploiting a professional position to enrich oneself by deliberately misusing organizational resources and assets. Fraud types are categorized using the Fraud Tree concept, which includes corruption, asset misappropriation, and financial statement fraud (ACFE Indonesia, 2019).

In the public sector, corruption is the most common form of fraud, involving practices such as bribery, gratification, and various schemes to benefit the perpetrators (Roviuddarjat, 2022). Corruption is a systematic, structured, and large-scale legal violation carried out to obtain personal or group benefits, resulting in financial losses for the state or the economy (Law No. 20/2001). Corruption has widespread impacts, including financial harm to the nation and the erosion of public trust in government institutions. Transparency International Indonesia's Corruption Perception Index (CPI) showed a sharp decline in 2022. Indonesia's ranking dropped significantly from 96th in 2021 to 110th out of 180 countries, with a score of only 34 – falling by 4 points from the previous year. This sharp decline is the worst since the Reform era, reflecting severe issues in Indonesia's democratic governance.

According to J. Danang Widoyoko, Secretary-General of Transparency International Indonesia (TI Indonesia, 2023), Indonesia's dramatic CPI score decline in 2022 proves that anti-corruption strategies and programs have been ineffective. The revision of the Corruption Eradication Commission (KPK) Law in 2019 – intended to shift the focus from legal enforcement to prevention – has failed to curb corruption effectively. Corruption occurs across various government sectors, involving all levels of society, from the legislative, executive, and judiciary branches to anti-corruption agencies like the KPK itself. The number of corruption cases reported for investigation has increased significantly each year. Indonesia Corruption Watch (ICW), an anti-corruption watchdog, recorded a notable rise in corruption cases throughout 2022, indicating an alarming upward trend in criminal corruption cases.



Source: Indonesia Corruption Watch Report, 2022

Figure 1 : Number of Corruption Case Prosecutions

According to data from Indonesia Corruption Watch (ICW), cited from DataIndonesia.id, there were 579 corruption cases handled in Indonesia throughout 2022. This figure represents an 8.63% increase compared to the previous year, which recorded 533 cases.

Among these cases, 1,396 individuals were named as corruption suspects, marking a 19.01% rise from 1,173 suspects in 2021. In detail, the Attorney General's Office (Kejaksaan Agung) was the law enforcement agency that handled the most corruption cases in 2022, dealing with 405 cases and charging 909 suspects. The Indonesian National Police (Polri) managed 138 cases, with 307 suspects, while other agencies handled 36 cases, including the Corruption Eradication Commission (KPK), which prosecuted 150 suspects.

In 2022, corruption was most prevalent in the Village sector, with a total of 155 cases, accounting for 26.77% of all corruption cases handled by law enforcement. Apart from the Village sector, corruption was also widespread in the utility sector, with 88 cases, followed by the government sector with 54 cases. The education sector recorded 40 corruption cases, while both the natural resource and banking sectors each experienced 35 cases.

Corruption cases have occurred in various regions, including Sidenreng Rappang Regency, South Sulawesi Province. Several corruption cases have attracted media attention annually, particularly over the past five years.

In 2019, two suspects a school principal and a treasurer, who was also a teacher were detained in a corruption case involving the School Operational Assistance (BOS) fund for the Young Generation Education program. This case covered the 2015, 2016, and 2017 fiscal years, resulting in state financial losses of Rp. 603,566,093. The perpetrators were charged under Articles 2, 3, and 18 of Law No. 31/1999 on the Eradication of Corruption, later amended by Law No. 20/2001 (Pontas.ID, 2019).

In 2020, the Head of the Education Office and two members Head of the Finance Subdivision and an honorary staff member were detained for allegedly embezzling Rp. 200 billion from the 2019 Special Allocation Fund (DAK). They were

declared suspects on March 16, 2020, and charged under Article 12(e) of the Corruption Crime Law (TPIKOR) in conjunction with Article 55(1) of the Criminal Code, carrying a minimum sentence of five years in prison (Detik.com, 2020).

In 2021, investigators named a Sidrap Health Office employee as a suspect in a corruption case involving land clearing for the construction of Pratama Hospital in Salobukkang Village, Dua Pitue District, Sidenreng Rappang Regency (Donabella & Manzilati, 2022).

According to an article published by Tribun-Timur.com, in 2022, the Sidrap District Attorney's Office (Kejari Sidrap) handled four corruption cases, all of which reached investigation, prosecution, and sentencing stages. These included the misuse of rehabilitation funds for uninhabitable houses in the 2018 fiscal year, causing state financial losses of Rp. 434 million; fraud in the National Health Insurance (JKN) program during the 2016–2018 fiscal years; corruption allegations in Teppo Village from the 2018–2019 fiscal years; and land clearing for Pratama Tanru Tedong Hospital

The most recent case in 2023, reported by Detik.com, involves alleged corruption in the procurement of medicines for public health centers (puskesmas) in Sidrap Regency, committed by a civil servant in the Sidrap Health Office. This case had been under investigation since 2019 and was finally brought to trial in 2023. It stemmed from the misuse of capitation and non-capitation JKN funds sourced from BPJS Health, intended for drug procurement through e-purchasing. However, the defendant was acquitted based on Verdict No. 54/Pid.Sus.TPK/2023/PN.Mks from the Makassar District Court.

Data on corruption cases highlighted in various media indicates a lack of internal oversight in preventing corruption-related crimes. The government's commitment to achieving good governance and clean governance must be supported by transparent and accountable administration. With this commitment, the government focuses on improving the performance of public organizations, particularly through the implementation of an effective monitoring system, which includes strengthening the role and function of the Government Internal Supervisory Apparatus (APIP).

The government has an institution known as the Inspectorate, which serves as the Government Internal Supervisory Apparatus (APIP). This body is responsible for fraud prevention and oversight to establish good governance free from Corruption, Collusion, and Nepotism (KKN). Every autonomous government has a supervisory control agency in all sectors. Previously, it was known as Banwasda (Regional Supervisory Agency), later changed to Itwilkap (District Regional Inspectorate), and is now simply referred to as the Inspectorate (Sandoria, 2023).

According to Regional Regulation No. 11 of 2014 for Sidenreng Rappang Regency, reviewing Regent Regulation No. 33 of 2008 on the Main Tasks, Functions, Job Descriptions, and Work Procedures of the Regency Inspectorate, Article 1, Chapter 1 states that Government Supervisory Officials are Civil Servants within the Inspectorate General, Provincial Inspectorate, and District/City Inspectorates, responsible for overseeing government administration.

The Regional Inspectorate, also known as the Provincial Inspectorate or District/City Inspectorate, is an institution at the first-level (Provincial) or second-level (District/City) local government. This body is authorized to conduct inspections, evaluations, and oversight of all work units at the regional level, including government offices, agencies, and other local institutions. Additionally, the Regional Inspectorate is responsible for auditing the use of regional budgets and providing recommendations for improvements to the local government (Romanti, 2023).

According to Sandoria (2023), citing Ibnu Santoso's book, the Inspectorate plays a strategic role in various management aspects and functions while supporting the achievement of governmental vision and mission. From a basic management function perspective, the Inspectorate is positioned alongside planning and implementation functions. Furthermore, in achieving the vision and mission of government programs, the Inspectorate serves as a pillar for monitoring and overseeing the implementation of programs listed in the regional revenue and expenditure budget.

The Inspectorate's role in supervising and guiding governance must be carried out effectively and efficiently to support the realization of a clean, authoritative, orderly, and disciplined government apparatus, ensuring compliance with prevailing regulations. The legal framework for oversight is based on Law No. 23 of 2014 on Regional Governance, reinforced by Government Regulation No. 20 of 2001 on Guidance and Supervision of Regional Government Administration (Madiong & Makkawaru, 2023).

Previous research conducted by Madiong & Makkawaru (2023) indicates that the oversight function of the Regional Inspectorate in Sinjai Regency has been assessed as ineffective, particularly in coordinating with village officials regarding the management of village funds. This lack of effectiveness is attributed to staff shortages, both in quantity and quality, limiting the Inspectorate's ability to carry out its duties optimally.

A similar study conducted by Novita (2019) found that the performance of the Regional Inspectorate in Langsa City was generally ineffective in terms of productivity, service orientation, responsiveness, and accountability. The study suggested the need for regulations governing internal oversight, emphasizing commitment, hard work, and dedication from supervisory officials within the Inspectorate. Additionally, improving the effectiveness of the institution as a government watchdog and enhancing the work ethic of auditors were identified as key factors in ensuring organizational success.

Meanwhile, a study by Lumempouw et al. (2021) found that the Regional Inspectorate of North Sulawesi was effective in its role as the Government Internal Supervisory Apparatus (APIP), providing assurance and consultation to prevent and detect fraud in official travel expenses. However, audit reports from the North Sulawesi Regional Audit Board (BPK) for 2018 and 2019 revealed cases of travel expense misuse. The challenges faced by the Inspectorate in its efforts to prevent and detect fraud in official travel expenses included: (1) limited time, manpower, and budget; (2) low auditor engagement in the auditing process; (3) lack of

understanding of risk-based auditing; and (4) the absence of a dedicated consultation unit

A study conducted by Alvira (2023) found that independence, capability, capacity, and professionalism within the Masamba Inspectorate, North Luwu Regency, have been effectively implemented. This is evident from the performance of auditor staff, who are supported by the internal personnel unit in delivering audit reports. Additionally, auditors are directly involved in supervision and inspections at the village level, regional government work units (SKPD), and all districts in North Luwu.

The recurring corruption cases in Sidenreng Rappang Regency indicate serious issues in the region's prevention and oversight system. Based on previous research findings, one of the main reasons for the persistence of corruption cases is the lack of effectiveness within the Inspectorate in carrying out its role and functions to prevent and supervise corruption. This issue needs urgent attention, particularly in Sidenreng Rappang Regency, where no prior research has been conducted. As a result, the author has chosen the research title:

"Analysis of the Effectiveness of the Regional Inspectorate in Performing its Supervisory Function: A Focus on Responsiveness and Accountability (A Study on the Sidenreng Rappang Inspectorate)."

METODOLOGY

This research employs a descriptive qualitative method with a case study approach. Its objective is to examine social issues by considering the background and perspectives of the research subject comprehensively (Abdussamad, 2021).

The data collection techniques include direct observation, in-depth interviews using purposive sampling with five key informants—the Inspector, Secretary, Senior Auditor, Junior Auditor, and OPD staff—as well as documentation. The data analysis follows Miles and Huberman's interactive model, which consists of data collection, data reduction, data presentation, and conclusion drawing.

This study aims to analyze the effectiveness of the Inspectorate in carrying out its role and functions as a government oversight institution, uncovering issues, and answering the question of why corruption cases occur annually in Sidenreng Rappang Regency.

RESULT AND DISCUSSION

Based on the problem analysis outlined in the previous chapter, several corruption cases have been identified in Sidenreng Rappang Regency over the past five years. This has prompted researchers to examine the effectiveness of the Government Internal Supervisory Apparatus (APIP), particularly the Regional Inspectorate of Sidenreng Rappang, in carrying out its supervisory function. The effectiveness of the Inspectorate's performance in fulfilling its oversight role can be assessed using two key indicators: responsiveness and accountability. To enhance the effectiveness of its supervisory function, one of the key efforts undertaken by the Inspectorate is to strengthen its oversight role. The supervisory function can be considered effective if it meets the elements of oversight outlined in the theory of

supervisory effectiveness and aligns with the responsiveness and accountability aspects proposed by Agus Dwiyanto.

Effectiveness of the Sidenreng Rappang Regional Inspectorate in its Supervisory Function

The Regional Inspectorate has a supervisory function that includes planning oversight programs, formulating policies and facilitating supervision, conducting inspections, investigations, testing, and evaluating supervisory tasks, as well as carrying out other duties assigned by the Regent in the field of supervision. As an internal auditor, the Regional Inspectorate operates within the local government organization, with its main task being to ensure that policies and procedures established by top management (the Regional Head) are adhered to and implemented as planned. Additionally, it is responsible for assessing the maintenance of regional assets, evaluating the efficiency and effectiveness of government procedures and activities, and, most importantly, determining the reliability of information produced by various units/work divisions as an integral part of the local government organization.

Based on the interviews conducted with informants from the Regional Inspectorate of Sidenreng Rappang, the supervisory function carried out by Sidrap Inspectorate in supporting good governance has been implemented according to plan and in compliance with the Standard Operating Procedures (SOP). This was conveyed by Mr. Amannang, a Junior Auditor at Sidrap Inspectorate, who stated:

"The oversight implementation we carry out is based on Standard Operating Procedures (SOP) and the code of ethics, starting from planning to the results of supervision, such as audit reports, reviews, monitoring, and evaluations, all of which adhere to ethical guidelines." (Interview on May 22, 2024)

In addition to being based on Standard Operating Procedures (SOP) and the code of ethics, the implementation of the supervisory function by the Sidenreng Rappang Regional Inspectorate must also refer to the formulation of PKPT (Government Internal Audit Work Program), as stated by Mr. Suardi, the Secretary, in the following interview.

"Supervision is carried out during activities to assess whether they align with the budget and match field conditions. Meanwhile, control is conducted beforehand through socialization efforts, door-to-door campaigns, and pamphlets. The primary duties of the Inspectorate are supervision and control, executed in accordance with the PKPT (Government Internal Audit Work Program). Even if there is central government intervention requiring sudden oversight of a Regional Government Organization (OPD), we will still carry it out." (Interview on May 25, 2024)

According to Regent Regulation No. 40 of 2016 in Sidenreng Rappang Regency, for every assignment, the Inspectorate must develop a supervision plan in the form of an Annual Supervision Work Program (PKPT), guided by supervisory policies. This was also confirmed in an interview with an Auditor from the Investigative Division of Sidrap Inspectorate, who stated the following:

"We do not work solely based on complaints or reports received; we conduct regular inspections, including the Annual Supervision Work Program (PTKP) carried out each year, followed by audits of Regional Government Organizations (OPD), which are assessed based on risk." (Interview on May 21, 2024)

In the formulation of PKPT (Government Internal Audit Work Program), a risk-based mapping stage is conducted. The risk-based audit concept was first introduced by Selim and McNamee in their research titled Risk Management: Changing the Internal Auditor's Paradigm. This new paradigm focuses more on high-risk areas, helping audit organizations conduct audits more effectively and efficiently (Coetzee & Lubbe, 2013). As explained by Mr. Amannang, a Junior Auditor:

"There is something called the Annual Supervision Work Program (PKPT), where mapping is done to determine when Regional Government Organizations (OPD) A, B, and others will be inspected, who will conduct the inspection, and who will be involved. This process is carried out based on risk assessment."
(Interview on May 21, 2024)

The risk-based concept encourages APIP, including the Sidenreng Rappang Inspectorate, to develop an annual supervision plan with a priority focus on the highest-risk areas. This aligns with the organization's objectives outlined in Permen PANRB 19/2009 and SAIPI 2014, referred to as risk-based internal audit planning. Additionally, the Guidelines for Preparing PKPT Based on Risk Factors (Regent Regulation No. 37 of 2018 on Internal Audit) emphasize that the risk-based PKPT formulation serves as the foundation for ensuring effective annual work performance.

To establish effective oversight, the Sidenreng Rappang Regional Inspectorate emphasizes supervision program planning, implementation of supervision, preparation of supervision result reports, and accountability for oversight outcomes. The Annual Work Program is aligned with the targets set by the Inspectorate to support its vision and mission. This can be observed through a review of the Inspectorate's documents, such as the Strategic Plan (Renstra), which is developed every five years.

According to the Auditor-Client Agency Theory, this concept relates to the relationship between the auditor and their client. The auditor acts as an agent responsible for examining and assessing the reliability of the information provided by the client to the report users. As stated by Mr. Amannang, a Junior Auditor, in a separate interview:

"In an audit, there is what we call performance auditing, where we assess the performance of Regional Government Organizations (OPD). For example, in the Education Office, we evaluate whether the distribution of BOS (School Operational Assistance) funds is properly executed. The school infrastructure and facilities may be adequate, but there are still performance issues, such as the imbalance between the number of students and available teachers. As an evaluation, the government should consider opening recruitment opportunities, such as the PPPK (Government Employee with Work Agreement) program."
(Interview on May 22, 2024)

The interview results above indicate that the performance audit conducted by the Sidenreng Rappang Inspectorate aims to assess the compliance of an OPD's (Regional Government Organization) performance with established standards and to provide evaluations. Based on agency theory, in this context, OPDs such as the Education Office act on behalf of the principal (the government) to achieve certain objectives. In a performance audit, the Inspectorate acts as the "principal" evaluating the performance of the OPDs as "agents". The Inspectorate assesses whether the OPD

has carried out its duties (for example, properly distributing BOS funds) in accordance with the established standards.

However, in this case, the maturity level of SPIP (Government Internal Control System) and the capability level of APIP (Government Internal Supervisory Apparatus) not only support the effectiveness of performance audits but also ensure that evaluations are carried out in alignment with the objectives and performance indicators set in the RPJMD (Regional Medium-Term Development Plan). In this way, the Inspectorate can make a substantial contribution to the achievement of regional development strategies and priorities, in line with the vision and mission stated in the RPJMD. According to Report Number SP-2594/D3/01/2018, dated December 31, 2018, on the Quality Assurance (QA) Results by BPKP's Deputy for Regional Financial Supervision regarding the Self-Assessment of APIP Capability at the Sidenreng Rappang Regency Inspectorate in 2018, it is stated that the Sidenreng Rappang Regency Inspectorate had reached level 3 in all elements. This is illustrated in the table below.

Table 1: Elements of APIP Capability Levels

No	Element	Level
1	Role and Services	3
2	Human Resources Management	3
3	Professional Practice	3
4	Accountability and Performance Management	3
5	Organizational Culture and Relationships	3
6	Governance Structure	3

Source: BPKP, 2018

However, the performance comparison up to this year with the medium-term targets outlined in the organization's strategic planning document has not yet met the performance targets in the RPJMD for 2023, where the realization remains at Level 3. The Maturity Level of the Local Government's SPIP in 2023, based on the Quality Assurance (QA) conducted by the Central BPKP, was at Level 3, in accordance with the RPJMD Performance Target. The SPIP maturity level of Sidenreng Rappang Regency Government in 2019 was still at Level 2; from 2020 to 2023, it has reached the target of Level 3.

Therefore, it can be concluded that Level 3 (Integrated) for the APIP of the Sidenreng Rappang Inspectorate reflects a condition in which the Inspectorate is capable of assessing the efficiency and effectiveness of a program/activity and able to provide consultations on governance, risk management, and internal control. Although in 2023 the APIP Capability Target of the Sidenreng Rappang Inspectorate had not yet been achieved due to several obstacles, as stated by the informant, Mr. Adil, who serves as the Auditor of the Investigation Area.

"Not everyone attended the Human Resources (HR) consultation – only a few people showed up, even though the invitation was extended to all relevant parties in Sidrap. It wasn't just intended for civil servants (ASN), but also for third parties such as companies involved in projects. They could also be the ones committing fraud, so it's not necessarily only the ASN." (Interview conducted on May 21, 2024)

The same point was conveyed by a key informant, namely the Assistant Inspector. The results of the interview stated:

"It is true that regarding our duties and responsibilities, we are facing obstacles and challenges, specifically the lack of personnel with strong Human Resources (HR) capabilities." (Interview on May 25, 2024)

The interview results explain that the hindrance to achieving the APIP capability level performance in 2023 was due to the lack of HR management in fulfilling the requirements for the APIP capability assessment. However, based on the evaluation results of the maturity level of the Government Internal Control System (SPIP) and the capability of the Government Internal Supervisory Apparatus (APIP), the supervision is still considered effective because it is carried out in accordance with audit standards and procedures. This is evidenced by a statement from Mr. Amannang, a Junior Auditor, who in an interview said:

"During the audit, there were three team members led by one team leader. There is also one technical controller. In the team, there is a person in charge (Inspector) and a deputy person in charge (Irban). This is based on SOPs at Level 3. Previously, at Level 2, there were no such arrangements, and the number of team members could be larger. But now, we adjust according to field conditions." (Interview on May 22, 2024)

Thus, supervision can be considered effective if the supervision system is aligned with the established standards. This is based on the theory of supervision proposed by Dale (Pramiyati, 2020:224), which states that supervision not only involves carefully observing and reporting the outcomes, but also includes correcting and directing them to achieve the planned objectives. This is also supported by research conducted by Alvira (2023), which found that the Inspectorate of North Luwu Regency has effectively carried out its supervisory functions in accordance with government regulations.

Effectiveness of Regional Inspectorate Supervision in Terms of Responsiveness

The Sidenreng Rappang Regency Government has a vision stated in the Draft Medium-Term Development Plan (RPJMD) for 2018-2023, namely "Realizing Sidenreng Rappang Regency as an Advanced Agribusiness Region with a Religious, Safe, Fair and Prosperous Society". Based on this Vision, the Sidenreng Rappang Regency Inspectorate has a role in realizing the above Vision through the 5th Mission of the Sidenreng Rappang Regency Government, namely "Optimizing the performance, quality and professionalism of the regional government bureaucracy in public services through the implementation of good governance and electronic government". The Inspectorate's responsiveness is measured through six main indicators: the ability to respond to the public, speed of service, accuracy of service, accuracy of service, timeliness, and the ability to handle complaints. Based on the results of the study, the Sidenreng Rappang Regency Inspectorate has shown active efforts in responding to public reports or complaints.

Ability to respond to the community

Mr. Suardi as Secretary of the Inspectorate related to the request for consultation made by one of the OPDs to conduct an examination of the management and administration of the OPD stated:

"That there was a request from the PU Service to conduct an examination related to the username of the list of prospective grant recipients, it was not on our supervision list, but because of the central policy that asked us to carry out that task" (interview on May 25, 2024)

This is proven by the submission from the OPD, namely Mr. Herwin as Secretary of Bappeda in an interview stating:

"Regarding our accountability, if there are matters related to the implementation that are not in accordance with their designation, we will definitely be reminded first, recommendations for follow-up findings are not immediately made, but there is coaching and assistance carried out by the Inspectorate" (interview on July 22, 2024)

Based on the interview, the Inspectorate as APIP is required to be able to carry out its supervisory function from its original function as a Watchdog to shifting to functioning as a coach, consultant, early warning and quality assurance. This is based on Government Regulation Number 60 of 2008 concerning the Government Internal Control System. In addition, Presidential Instruction (Inpres) Number 9 of 2014 and Regulation of the Head (Perka) of the Financial and Development Supervisory Agency (BPKP) Number 6 of 2015 also emphasize the obligation of the consultation function.

Speed of Service

Speed of Service is the target service time that can be completed within the time specified by the service provider unit (Ministerial Decree: Number: 63/KEP/M.PAN/7/2003). Speed of service in this case is the implementation of follow-up actions from complaints or reports received within the time specified based on SOP. Based on the results of the interview with the informant, Mr. Adil as the Investigative Auditor stated:

"That there is always a follow-up from the Inspectorate to the reports or complaints received, such as earlier through the WBS application, the process takes 7 days, the first we do a cross-check, if the reported party denies it, we escalate it to a special examination or investigation. If the reported party wants to change or return it, then we declare the follow-up complete. If there is no follow-up for 7 days, the Inspectorate can be reported. If you want it to be faster, come directly to the Inspectorate for us to serve" (Interview on May 21, 2024)

The Whistle Blowing System is an application for reporting alleged certain crimes that have occurred or will occur involving employees and other people that are carried out in the organization where they work, where the reporter is not part of the perpetrator of the crime being reported.

Regarding WBS, the results of the interview with the informant, namely Mr. Adil as the Investigative Auditor, conveyed the follow-up schedule stating:

"That the complaint from WBS is based on SOP, 7 days have been followed up, within 7 days we clarify with the person complained about, to check the truth. Within 7 days there has been a follow-up response to the reporter. In receiving the complaint, there are 2 types of examinations, there is an examination for a specific purpose and there is an investigative examination" (Interview on May 21, 2024)

From the interview, it can be seen that the speed of service of the Sidenreng Rappang Inspectorate in responding or providing answers to the results of the report received is a maximum of 7 days, this is in accordance with KMK 149 of 2011, the answer/response to the complaint submitted must be given within a maximum of 7 (seven) days from the time the complaint is received. However, even though the Inspectorate has an SOP in following up on reports, there is no clarity regarding the extent to which transparency is applied in the process. The oversight mechanism for

the Inspectorate itself also needs to be clarified so that its accountability can be ensured, thus preventing potential conflicts of interest or abuse of authority in handling reports.

Accuracy of Service

Based on an interview with an informant, namely Mr. Suardi as Secretary, he stated:

"That the service provided is in accordance with the type of report, when in our inspection there are findings, we recommend an investigation, a special inspection is carried out. If there is a report from the public, they must be able to show relevant evidence" (Interview on May 25, 2024)

From the results of the interview, it is known that the Sidenreng Rappang Inspectorate in conducting inspections is carried out carefully, using relevant evidence and maintaining the integrity of the inspection and investigation process. This is in accordance with the principles of inspection management in Audit Standard (SA) 200 which emphasizes the importance of objectivity or accuracy, integrity and independence in providing quality services to the public and the agencies being inspected. This is also stated in the Regent's Regulation concerning the Code of Ethics for Internal Supervisory Apparatus of the Sidenreng Rappang Regency Government. As conveyed in an interview with the informant, namely Mr. Ammannang as a Young Auditor, stated:

"The inspection is carried out not only when there is a case, but we carry out prevention and can also be done when it occurs, especially since the Inspectorate has Quality Assurance, for example, oh well, this can be given a recommendation. Then, Consulting, we provide consultations, consultations on village funds, school funds and BOS funds or how to build a village. Then Competence, friends from the inspectorate have certificates that have been tested and have passed. We maintain confidentiality. Conducive, keeping it from being exposed because it is not us who expose it but the person who finds out. It is not mandatory to be exposed" (Interview on May 22, 2024)

Accuracy in Service

Auditor's Obligation to Follow Audit Standards Auditors must follow Audit Standards in all audit work that is considered material. This means that auditors have a professional responsibility to follow the guidelines and procedures set out in the relevant Audit Standards when conducting an audit. As conveyed by the informant, Mr. Suardi as Secretary in an interview, stated:

"That we must prove it with working papers, every examination has an SOP, working papers, there are calculations stated in the report, whether it is in accordance with the existing specifications or volume, if there is a reduction, it will be returned from a third party or from the person concerned" (Interview on May 25, 2024)

The results of the interview explain that in the examination process carried out by the inspectorate, evidence must be produced through working papers that record each step of the examination. According to Audit Standards, the theory of audit evidence is a series of information collected and evaluated by the auditor in deciding whether the company's financial statements have been presented in accordance with applicable accounting principles.

Timeliness of Service

Law number 15 of 2006, BPK RI regulation number 2 of 2010 and Regulation of the Minister of State Apparatus Empowerment number 09 of 2009 states that every finding must be followed up no later than 60 days after the audit report is received, while those who ignore it will be subject to criminal sanctions and/or administrative sanctions. The mechanism and schedule of the audit were conveyed by the informant, namely Mr. Adil as the Regional Auditor of Investigation, stating:

"That routine audits are based on regions, there are regions I, II and III which are divided into several sub-districts. We conduct audits every year, there are audits of procurement of goods and services, performance audits, compliance audits and audits with specific objectives and when there are cases. Every month there is an audit, if there is no mandatory assignment" (Interview on May 21, 2024)

From the results of the interview, it is known that the audit schedule is carried out every month, unless there is no mandatory assignment. This means that the auditor is always ready to respond if a case occurs that requires additional audits outside the routine schedule. Further interviews with the Informant, namely Mr. Adil as the Auditor of the Investigation Area, said:

"That the complaint from WBS is based on SOP, there has been a follow-up within 7 days, within 7 days we clarify with the person complained about, to check the truth. Within 7 days there has been a follow-up response to the reporter. In receiving complaints, there are 2 examinations, there are examinations for specific purposes and investigative examinations" (Interview on May 21, 2024)

From the results of the interview, it can be concluded that with the existence of scheduled audit procedures in accordance with the provisions, the Inspectorate is more effective in detecting and responding to alleged irregularities or other problems that may be conveyed through complaints.

Ability to Respond to Complaints

Based on the data obtained during 2020, there were 5 reports/complaints with details of 1 report related to employee disciplinary violations, 2 reports related to abuse of authority, 2 reports related to alleged irregularities in financial management and all of them have been followed up by the Inspectorate with an achievement of 100%. Meanwhile, in 2019 there were 7 cases of complaints/reports and all of them have been followed up with an achievement of 100%.

Table 2 Complaint/report Performance Indicators of the Inspectorate

Indikator		Target				
		2019	2020	2021	2022	2023
1	Percentage of completion of follow-up of BPK findings	88%	90%	91%	92%	93%
2	Percentage of completion of handling of cases/complaints	100%	100%	100%	100%	100%

Source: Sidenreng Rappang Inspectorate, 2023

The Inspectorate continues to monitor the follow-up of public complaints through the complaint application. This is a form of implementation of public supervision of the government, namely by involving active public participation

through the delivery of aspirations, suggestions, and complaints as well as an effort to transform digital government.

Several indicators of responsiveness show that the Sidenreng Rappang Inspectorate can be said to be responsive in carrying out its supervisory functions and roles. In this case, both local governments can be said to be responsive to the needs of the community when policy makers have accurate knowledge of the needs of the community and are able to respond to public interests effectively (Apiliya in Rasdiana & Riski Ramadani, 2021). However, as a supervisory institution, the Inspectorate should have a stronger accountability mechanism, for example through the publication of follow-up reports and periodic evaluations of the effectiveness of the system used.

Effectiveness of Regional Inspectorate Supervision in Accountability Aspects

In accordance with Presidential Instruction Number 7 of 1999 concerning Accountability of Government Agency Performance and Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies and Regulation of the Minister of PAN and RB Number 53 of 2014 concerning Technical Instructions for Performance Agreements, Performance Reporting and Procedures for Review of Government Agency Performance Reports (Damanhuri, 2006). The Sidenreng Rappang Regency Regional Inspectorate prepared the 2020 Government Agency Performance Report (LKjIP) as accountability for the performance achievements of government agencies.

The 2020 Sidenreng Rappang Regency Inspectorate's LKjIP is the second year's LKjIP from the implementation of the 2018-2023 Strategic Plan which is used as a reference in implementing activities in order to achieve the vision and mission, and is a means of conveying the success and failure of the implementation of the main tasks and functions which are stated in the form of an accountability report based on the realization of performance achievements as stipulated in the 2020 Performance Determination. Openness to access to information related to the inspectorate's accountability in the eyes of the public and other stakeholders is a crucial aspect in building trust and transparency. Thus, the availability and updating of documents need to be re-evaluated to make it easier for the public and other stakeholders to access information, due to the lack of complete data publication related to the Sidenreng Rappang Regency Inspectorate's Government Agency Performance Report (LKjIP) for 2021 and 2022. However, for internal data and information such as complaints and criminal cases, the Inspectorate continues to consider efforts to maintain the confidentiality and security of sensitive information, in accordance with applicable audit standards and internal policies. This was conveyed in an interview with an informant, namely Mr. Amannang as a Young Auditor, stating:

"That the transparency of information in the inspectorate is internal, to protect the identity and protection of the reporter. Access to reports such as findings and cases can only be accessed by the public who want to know. The media's job is to inform the public and the one supervising the Inspectorate is the code of ethics."
(Interview on May 25, 2024)

Based on the interview above, according to the Regulation of the Minister of State for Empowerment of State Apparatus Number PER/04/M.PAN/03/2008 of 2008 concerning the Code of Ethics for Internal Government Supervisory Apparatus and the Regulation of the Regent of Sidenreng Rappang Number 04 of 2015 concerning the Code of Ethics for Internal Government Supervisory Apparatus of

Sidenreng Rappang Regency Chapter IV Article 4 which regulates the principles of behavior that Auditors must respect the value and ownership of the information they receive and not disclose such information without adequate authorization, unless required by law.

The Sidenreng Rappang Inspectorate has shown a good level of effectiveness in carrying out its accountability aspects. However, it is hoped that there will be an increase in the maturity level of SPIP and the capability level of the Sidenreng Rappang Inspectorate APIP. In addition, the availability of the Government Inspectorate Performance Report document is more complete and easily accessible. Restricting access to the findings report can hinder public participation in supervision and weaken public trust in the Inspectorate's performance. Therefore, there needs to be a more open mechanism, such as the publication of a summary of findings and their follow-up on a regular basis, so that the supervision carried out is not only internal, but can also be monitored by the wider community. So that this effort will help the Inspectorate in carrying out its supervisory function and increase the level of public and stakeholder trust in the institution.

CONCLUSION

Based on the results of data presentation and discussion regarding the effectiveness of the Sidenreng Rappang District Inspectorate in carrying out its supervisory function which is assessed from two aspects, namely responsiveness and accountability, the following conclusions can be drawn:

1. The supervisory function of the Sidenreng Rappang District Inspectorate is running effectively because it refers to the RKPD, RPJMD, preparation of risk-based PKPT, SOP (Standard Operating Procedures and codes of ethics and local government regulations).
2. Several responsiveness indicators show that the Sidenreng Rappang Inspectorate can be said to be responsive in carrying out its supervisory functions and roles, namely the ability to respond to the community, speed of service, accuracy of service, timeliness of service and the ability to respond to complaints based on procedures (effective).

The Sidenreng Rappang Inspectorate has shown a good level of effectiveness in carrying out its accountability aspects, as seen from the Government Agency Performance Report (LKjIP) of the Sidenreng Rappang District Inspectorate which is used as a reference in implementing activities in order to achieve the vision and mission, and is a means of conveying the success and failure of the implementation of the main tasks and functions, which are stated in the form of a report accountability is compiled based on the realization of performance achievements as stipulated in the Performance Determination of the Sidenreng Rappang District Regional Inspectorate.

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