



THE EFFECTIVENESS OF THE ROLE OF GOVERNMENT INTERNAL SUPERVISORY APPLIANCES (APIP) IN THE INSPECTORATE OF NORTH SUMATRA PROVINCE

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ABSTRACT

The purpose of this study is to analyze the effectiveness of the role of the Government Internal Supervisory Apparatus (APIP) and what factors hinder the effectiveness of the role of APIP in the Inspectorate of North Sumatra Province. The method that will be used in this research is a qualitative approach with descriptive research methods. Data Collection Techniques are Observation, Interview, and Documentation. Data analysis techniques Data reduction, data assessment, and drawing conclusions. The results of the study on the Effectiveness of the Role of Government Internal Supervisory Apparatus (APIP) in the Inspectorate of North Sumatra Province have not been effective, which can be seen from the activities of the organization which is the elaboration of policies as the direction of achieving goals and objectives that contribute to the achievement of organizational goals, especially government organizations. The activities of the Inspectorate of the Province of North Sumatra are essentially everything that the Inspectorate of the Province of North Sumatra must do in accordance with their duties and main functions, besides that the planned activity can be used as a standard for the success of the work unit and at the same time can be used as a performance indicator that can be achieved from time to time. . Factors that hinder the effectiveness of the role of the Government Internal Supervisory Apparatus (APIP) in the North Sumatra Provincial Inspectorate Inadequate quantity and quality of human resources, Lack of adequate budget, Lack of technical equipment and no special examination room, Still weak in standardization and narrow understanding of Inspectorate duties, there is still overlapping inspection,

Keywords: *Effectiveness, Role of APIP*

1. INTRODUCTION

The increasing demands of society for the administration of a clean, fair, transparent and accountable government must be taken seriously and systematically. All levels of state administrators, both in the executive, legislative and judicial settings, must have a shared commitment to uphold good governance and clean government. Along with this, the central and regional governments have set targets to improve bureaucratic services to the community with the policy direction of creating clean and authoritative governance (good governance).

Government Internal Control System, hereinafter abbreviated as SPIP, is an Internal Control System which is comprehensively implemented within the central government and regional governments. Organizing activities in a government agency, starting from planning, implementation, supervision, to accountability, must be carried out in an orderly, controlled and effective manner. To make this happen, a system is needed that can provide adequate confidence that the implementation of activities has been carried out in accordance with the plan and achieved the objectives. This system is known as the Government Intren control system (SPIP).

Internal control at the central government and local governments is guided by Government Regulation Number 60 of 2008 concerning the Government Intren Control System (SPIP). SPIP is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through

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Estina N Mahulae, Humaizi, Februari Trimurni

effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. (PP 60/2008, Chapter I Ps. I point I).

The institutions authorized to perform the function of the Internal Control System in Indonesia are called the Government Internal Control Apparatus (APIP). The Government Internal Supervisory Apparatus (APIP) is an effective supervisory system, by increasing the role and function of the APIP itself. Internal control is the entire process of auditing, reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational tasks and functions in order to provide adequate assurance that activities have been carried out in accordance with established benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance. One of the main factors that can support the successful implementation of internal control is the effectiveness of the role of the Government Internal Supervisory Apparatus (APIP). Therefore, APIP must continue to make changes in carrying out business processes in order to provide added value for state ministries/agencies and local government administration. This is in line with the role of internal control to encourage increased effectiveness of risk management, control and organizational governance.

The Government Internal Control Apparatus (APIP) also has the task of developing the Government's Internal Control System (SPIP) as mandated in Government Regulation Number 60 of 2008 concerning the Government's Internal Control System. Through the organization of activities in Government Agencies, starting from planning, implementation of supervision, to accountability, must be carried out in an orderly, controlled, and efficient manner and must be carried out in an orderly, controlled, efficient and effective manner. and the realization of a clean and free government from corruption, collusion and nepotism. Good supervision is carried out by planning, which means that there must be an object to be monitored. so, supervision will only run if there is a program/activity plan to supervise. The plan is used as a standard for monitoring, so that without a standard, it is just groping and causes poor supervision as a result of which the implementation of local government will not be achieved properly. The audit carried out by APIP refers to the Regulation of the Minister of State for Administrative Reform Number Per/05/M.Pan/03/2008 concerning Audit Standards for Government Internal Supervisory Apparatus (APIP) which is stated in the second dictum confirms that the APIP audit standard must be used as a reference for all APIPs to carry out audits in accordance with their respective mandates in order to improve APIP Performance. The plan is used as a standard for monitoring, so that without a standard, it is just groping and causes poor supervision as a result of which the implementation of local government will not be achieved properly. The audit carried out by APIP refers to the Regulation of the Minister of State for Administrative Reform Number Per/05/M.Pan/03/2008 concerning Audit Standards for Government Internal Supervisory Apparatus (APIP) which is stated in the second dictum confirms that the APIP audit standard must be used as a reference for all APIPs to carry out audits in accordance with their respective mandates in order to improve APIP Performance.

North Sumatra Province is an autonomous region which is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs and the interests of the local community according to their own initiatives in accordance with the system of the Unitary State of the Republic of Indonesia.

The Regional Inspectorate of North Sumatra Province in accordance with the Regulation of the Governor of North Sumatra Number 39 of 2016, is the supervisory element for the



implementation of regional government led by an Inspector who in carrying out his duties is responsible to the Governor through the Regional Secretary. The Provincial Inspectorate is tasked with assisting the Governor in fostering and supervising the implementation of government affairs which are the regional authority and co-administration tasks. In order to carry out efforts to increase the role of Inspectorates in Ministries and Regional Governments, President Joko Widodo issued Presidential Instruction No. 9 of 2014, which instructs Ministers/Heads of Institutions and Heads of Regions to intensify the role of Government Internal Supervisory Apparatus in their respective environments in order to improve the quality,

The Government Internal Supervision Apparatus (APIP) at the Regional Inspectorate of North Sumatra Province consists of Auditors, Supervisors for the Implementation of Government Affairs in the Regions (P2UPD), and certain civil servants. Some roles that have not been achieved properly in achieving the vision and mission of the inspectorate that set the goals and objectives, namely the creation of clean and loved governance, good, fair and reliable governance as outlined in the performance achievements of the Inspectorate.

This is in accordance with the Report on the Quality Assurance Results of the APIP Capability Self-Assessment Number: LQAPIP-957/PW02/6/2020, dated December 30, 2020, which was carried out by the Finance and Development Supervisory Agency (BPKP) Representative of the Province of North Sumatra. The points that are used to assess the implementation of APIP governance in Indonesia with reference to the Internal Audit Capability Model include an assessment of six elements, namely: APIP's Role and Services (Services and Role of Internal Auditing); Human Resources Management (People Management); Professional Practices (Professional Practices); Accountability and Performance Management (Performance Management and Accountability); Organizational Relationship and Culture; Governance Structures.

2. LITERATURE REVIEW

2.1. Effectiveness

Effectiveness is always related to the relationship between the expected results and the results actually achieved. Effectiveness can be seen from various points of view (viewpoints) and can be assessed in various ways and has a close relationship with efficiency. Effectiveness is defined according to Beni (2016: 69) as the relationship between output and goals or it can also be said to be a measure of how far the level of output, policies and procedures of the organization. Effectiveness is also related to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide public services which is a predetermined target. While the definition of effectiveness according to Mardiasmo (2017: 134) is a measure of the success or failure of achieving the goals of an organization in achieving its goals. If an organization achieves its goals, then the organization has been running effectively. Indicators of effectiveness describe the range of effects and impacts (outcomes) of the program's outputs in achieving program objectives. The greater the contribution of the resulting output to the achievement of the specified goals or objectives, the more effective the work process of an organizational unit.

2.2. Effectiveness Measure

Measuring the effectiveness of an organization's activities is not a simple matter, because effectiveness can be studied from various perspectives and depends on who is assessing and interpreting it. The level of effectiveness can also be measured by comparing the plans that have been determined with the actual results that have been realized. However, if the efforts or results of the work and actions taken are not appropriate so that the goals are not achieved or the expected goals, then it is said to be ineffective. The criteria or measures regarding the achievement of effective goals or not, as stated by Siagian (2008: 77), are:

- a. Clarity of goals to be achieved, this is intended so that employees in carrying out their duties achieve targeted goals and organizational goals can be achieved.

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Estina N Mahulae, Humaizi, Februari Trimurni

- b. The clarity of the strategy for achieving goals, it is known that the strategy is "on the road" which is followed in making various efforts to achieve the goals specified so that implementers do not get lost in achieving the organization.
- c. The process of analysis and formulation of a solid policy, related to the objectives to be achieved and the strategy, which has been determined means that the policy must be able to bridge the objectives with the efforts to implement operational activities.

2.3. Supervision

According to Usman Effendi (2014:138) argues that supervision is the most essential management function, no matter how good work activities are without supervision of work it cannot be said to be successful. Meanwhile, according to Irham Fahmi (2012: 84) said that supervision in general can be defined as the way an organization realizes effective and efficient performance, and further supports the realization of the vision and mission of an organization. Furthermore, the definition of supervision according to SP Siagian (2004:40), supervising means observing and monitoring in various ways such as direct observation of operational activities in the field, reading reports and various other ways while operational activities are in progress,

2.4. Role

Understanding the role according to Soerjono Soekanto (2012: 212), is a job that is done by someone based on the status they carry. Although every action to show the role is based on the status it holds, it is still in the corridor of different regularities that cause the results of each person's role to be different. If a person has carried out his rights and obligations in the position he has, it means that he is carrying out his role. The existence of a role results from various backgrounds, roles and positions are two aspects that cannot be separated. The existence of a role means that the position already underlies every action or role that is produced according to the opportunities given to him in a society (Sondang P. Siagian, 2012: 212).

3. RESEARCH METHOD

The method that will be used in this research is a qualitative approach with descriptive research methods to explain what happened through the collection of data and information at the research site. This research was chosen to present data in a systematic, factual, and accurate manner regarding the facts in the field. By using a descriptive research form with a qualitative approach, it aims to explore the Effectiveness of the Role of the Government Internal Supervisory Apparatus (APIP) in the Inspectorate of North Sumatra Province.

Determination of informants that is often done in qualitative research is purposive sampling. To select informants, the researcher used purposive sampling technique. Purposive sampling technique is where the researcher determines the informants by setting specific characteristics that are in accordance with the research objectives so that they are expected to be able to answer research problems. In addition, researchers also use a snowball sampling technique, namely by identifying, selecting and taking samples in a network or continuous chain of relationships. In this study the data obtained from information or sources are people who are directly related to the North Sumatra Provincial Inspectorate, including: Secretary of the Provsu Inspectorate, Assistant Inspector I, II, III and IV at the North Sumatra Provincial Inspectorate, Head of Program Subdivision,

In collecting data, the author uses three methods of data collection, namely interviews, documentation and observation. The method used to collect data in this study is observation, interviews and documentation. The interactive data analysis techniques according to Miles and Hubberman are data collection, data reduction, data presentation, and conclusion drawing.

4. RESULTS AND DISCUSSION



APIP capability is the ability to carry out supervisory tasks which consists of three interrelated elements, namely the capacity, authority, and competence of Human Resources (HR) that APIP must possess in order to realize its role effectively. Capability enhancement is an effort to strengthen, improve, develop institutions, management/business processes/management and APIP human resources in order to carry out APIP's roles and functions effectively. This study aims to analyze the condition of APIP capability at the Inspectorate of North Sumatra Province, see the effectiveness of the APIP role and the factors that hinder the improvement of APIP capability at the North Sumatra Provincial Inspectorate and identify the efforts made. This study uses a qualitative approach with descriptive research methods.

The data used are primary data obtained from observations, documentation studies and interviews, as well as secondary data in the form of documents related to research.

4.1. Factors that hinder the effectiveness of APIP's role in increasing APIP capability in the North Sumatra Provincial Inspectorate

Activities are organizational activities which are the elaboration of policies as the direction of achieving goals and objectives that contribute to the achievement of organizational goals, especially government organizations. The activities of the Inspectorate of the Province of North Sumatra are essentially everything that must be done by the Inspectorate of the Province of North Sumatra in accordance with their 128 duties and main functions, besides that the activity plans that have been determined can be used as standards for the success of the work unit and at the same time can be used as performance indicators that can be achieved from time to time. However, along with the implementation of the duties of the Inspectorate of North Sumatra Province, it must face obstacles and problems in carrying out its duties as a technical institution that assists the Regional Head (Governor of North Sumatra) in carrying out functional supervision in its autonomous region. From the results of the study, it was found that the obstacles in increasing APIP capability at the Inspectorate of North Sumatra Province consisted of:

1. The quantity and quality of human resources is not sufficient. One of the problems faced by the Inspectorate of North Sumatra Province in carrying out its duties is the Human Resources of the supervisory apparatus within the Inspectorate itself. This HR problem occurs due to the lack of uniformity of specifications in the scientific field owned by the supervisory apparatus which is charged to the North Sumatra Province Inspectorate institution. Not just one field but includes economics, accounting, education, law, environment, public works.

Given the extent of the object of supervision and guidance in the Regional Government of North Sumatra Province, the condition of human resources that are not yet adequate will have a negative impact on the implementation of tasks in the field. Whereas the scientific development of HR is believed to be the answer to every problem that occurs in every organization. In the era of globalization and the current reform era, the role of human resources in the supervisory apparatus is increasingly important because it is one of the determining elements of success in implementing the development of government programs in the regions.

2. There is no adequate budget.

To carry out the broad and deep tasks of the Inspectorate as described above for 2020 the Inspectorate only has a budget allocation of Rp. 37,300,000,000, - (thirty-seven billion three hundred million rupiah). For this reason, based on the results of the researcher's interview with Mr. Al Akhyar Munthe, as the Head of the Finance Subdivision of the Inspectorate of North Sumatra Province said: "At least the Inspectorate has a Direct Expenditure budget of Rp. 60,000,000,000, - (sixty billion rupiah). The need for an additional budget for the Inspectorate is in line with the optimization of the Inspectorate's duties as an investigator, consultant and catalyst, with an emphasis on improvement and early warning or prevention, so that the targets and targets to be achieved can be implemented properly". (Interview, Tuesday 12 October 2021).

3. Lack of technical equipment and no special inspection room

THE EFFECTIVENESS OF THE ROLE OF GOVERNMENT INTERNAL SUPERVISORY APPLIANCES (APIP) IN THE INSPECTORATE OF NORTH SUMATRA PROVINCE

Estina N Mahulae, Humaizi, Februari Trimurni

To support the implementation of tasks in terms of supervision and guidance carried out by APIP, facilities and infrastructure are also important and strongly support APIP's performance. The Inspectorate still lacks technical equipment supporting inspections such as concrete mix gauges and others. Especially in terms of carrying out special inspections (Riksus) conducted by the Special Irban and its members to respond to public complaints which are increasing every year.

4. Still weak in standardization and narrow understanding of the duties of the Inspectorate

In order to realize good governance in general and corruption within the Government, including local governments, one of the efforts is to strengthen APIP. Strengthening the Inspectorate as part of the APIP must be comprehensive and thorough including institutions, apparatus, budget, authority, infrastructure, facilities, work methods, as well as the hierarchy of reports and responsibilities, access to the exercise of authority, and legal protection. Institutionally, the Inspectorate needs to be placed directly under the Regional Head. The budget needs to be increased according to the direction of the Ministry of Home Affairs. The apparatus is sufficient, the authority is sharpened, the infrastructure and facilities are fulfilled including technical equipment, diversified work methods, hierarchies, reports and direct accountability to the Regional Head,

5. CONCLUSION

The effectiveness of the role of the Government Internal Supervisory Apparatus (APIP) in the Inspectorate of North Sumatra Province has not been effective, which is seen from the activities of the organization which is the elaboration of policies as a direction for achieving goals and objectives that contribute to the achievement of organizational goals, especially government organizations. The activities of the Inspectorate of the Province of North Sumatra are essentially everything that the Inspectorate of the Province of North Sumatra must do in accordance with their duties and main functions, besides that the planned activity can be used as a standard for the success of the work unit and at the same time can be used as a performance indicator that can be achieved from time to time. seen from:

- a. Organization That the Organization in the Inspectorate of North Sumatra Province has not been fully running well, so the results achieved have not been effective, where this can be seen with Organizational Relationship and Culture, and Governance Structures.
- b. Human Resources That the Human Resources in the Inspectorate of North Sumatra Province are inadequate and still lacking, so that the results achieved have not been effective. This can be seen from education and training, acceptance of civil servants / transfer of civil servants from various disciplines of science.
- c. Facilities and Infrastructure Whereas the facilities and infrastructure at the Inspectorate of North Sumatra Province are still lacking and inadequate, due to the still minimal budget, so that the results achieved have not been effective. This can be seen in the unavailability of adequate basic workspace and equipment, and the unavailability of an adequate budget.

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THE EFFECTIVENESS OF THE ROLE OF GOVERNMENT INTERNAL SUPERVISORY APPLIANCES (APIP) IN THE INSPECTORATE OF NORTH SUMATRA PROVINCE
Estina N Mahulae, Humaizi, Februari Trimurni

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