



Role of Government Internal Supervisory Apparatus in Optimizing Performance Accountability of the Paser Regency Inspectorate

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Abstract

This research aims to analyze the role of Government Internal Oversight Apparatus in Optimizing Performance Accountability of the Paser Regency Inspectorate. The research used is descriptive qualitative research. In this descriptive qualitative research, it was carried out using a case study approach. In this research, researchers use case studies to analyze research findings, namely things that cause the role of the Government Internal Oversight Apparatus (APIP) as a consultant and as a catalyst/quality assurance (quality assurance) in realizing Inspectorate Performance Accountability is not optimal. The object of this research is the Government Internal Supervision Apparatus (APIP) at the Paser Regency Inspectorate. In this research, primary data was obtained directly from the research object through interviews with informants, namely some APIP elements at the Paser Regency Inspectorate. The main research instrument used in this research is the in-depth interview method. In this research, the triangulation used is data triangulation. The research findings show that APIP's competence is still inadequate in its role as a consultant so that it does not support the accountability of the Inspectorate's performance, APIP at the Paser Regency Inspectorate still cannot be said to be an agent of change and is still not optimal and still has shortcomings in carrying out its role as quality assurance. There are several things that must be done by all stakeholders, both leadership and organizational management levels, to improve the Inspectorate's Performance Accountability. Paser Regency in the future. There are several problems found in this research related to the performance accountability of the Paser Regency Inspectorate, and therefore it would be good if all stakeholders in the Paser Regency Inspectorate could correct these deficiencies, so that the performance accountability of the Paser Regency Inspectorate could be better

Keywords: Role, Accountability, APIP

Introduction

The role of the Government Internal Audit Apparatus (APIP) in the Inspectorate is expected to be an agent of change who can create added value to government agency products or services. APIP is the government's internal supervisor as an element in government management which plays an important role in realizing good governance. According to *Organizational Governance: Guidance for Internal Auditors*, the role of Government Internal Audit Apparatus (APIP) is to provide objective and independent assessments of the appropriateness of the governance structure and performance effectiveness of certain activities of government organizations/agencies (watchdogs, consultants, quality assurance); and act as a catalyst for change, providing suggestions or encouraging improvements to improve governance structures and practices (catalysts for change).

In implementing regional government administration, the Inspectorate as the government's internal supervision apparatus (APIP) carries out supervisory duties and functions. APIP supervision can be categorized as good and of good quality if it can play an effective role as stated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP).

The implementation of SAKIP is expected to create accountable Government Agencies so that they can operate efficiently, effectively and responsively to the demands of the community and stakeholders.

Based on Government Regulation Number 60 of 2008 concerning the Government Internal Control System, the Paser Regency Regional Inspectorate as the Government Internal Supervisory Apparatus carries out internal supervision over the implementation of the duties and functions of Government Agencies including regional financial accountability, through audit, review, monitoring, evaluation and other supervisory activities. . In line with the current bureaucratic reform, the role that APIP is expected to provide as the government's internal auditor is experiencing an increasing shift. According to Bastian (2007), the role of the Government Internal Supervisory Apparatus as internal auditor is to ensure that the regional financial accounting and performance accountability system has been implemented properly and regional financial reports are presented fairly, outside of APIP's main duties and role as the apparatus that carries out supervision.

Paser Regency Inspectorate as an organizational unit carrying out supervisory duties in the region in order to implement the objectives of accountable government administration. Based on the Paser Regent's Regulation Number 5 of 2020 concerning the Duties and Functions of the Paser Regency Regional Inspectorate, the Paser Regency Inspectorate has the task of assisting regional heads in developing and supervising the implementation of government affairs which fall under regional authority and assisting tasks by Regional Apparatus.

One of the tasks of the Government Internal Control Apparatus at the Paser Regency Inspectorate is to provide quality assurance in the implementation of the Government Internal Control System and as a consultant who provides suggestions or encourages improvements to increase accountability in the performance of Paser Regency government agencies.

The implementation of SAKIP is a concrete step taken by the government to realize bureaucratic reform and the administration of good and clean government (good governance and clean government). Periodically, the Ministry of State Apparatus Empowerment and

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Bureaucratic Reform carries out evaluations of the implementation of the Government Agency Performance Accountability System (SAKIP) in agencies in the central government and regional governments to measure progress in the implementation of SAKIP, including Paser Regency. The results of the evaluation of the implementation of SAKIP do not only focus on the value provided, but also show how capable government agencies are in carrying out performance planning, budgeting systems, implementing activities and reporting performance well and in line with the implementation of the financial accountability system so that they can be held accountable for providing services and benefits for society.

Literature Review

Role

According to Horton (1999) Role is the behavior expected from someone who has a status. Each person may have a number of statuses and is expected to fill roles appropriate to those statuses. In a sense, status and role are two aspects of the same phenomenon. Status is a set of rights and obligations and role is the role of this set of obligations and rights.

According to Kreitner and Kinicki, a role, translated by the Alchemist Language Bureau (2014), is the order of behavior that is expected of someone from a position. According to Ahmadi (2008) a role is a complex of human expectations regarding the way individuals should behave and act in certain situations based on their social status and function. Meanwhile, Robbins and Judge, translated by Saraswati and Sirait (2015), say that a role is a series of patterns of expected behavior associated with someone who occupies a certain position in a social unit.

Accountability

Accountability is a term in English, namely Accountability, which means responsibility or a condition to be held accountable or a condition to be held accountable.

According to Mardiasmo (2005), Public Accountability is one of the principles of good governance which is related to the responsibility of leadership for decisions and results achieved in accordance with the authority delegated in carrying out the responsibility of managing the organization. so from this statement it can be interpreted that public accountability is the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities and actions that are their responsibility to the trustee (principal) who has the right and authority to demand that accountability.

Meanwhile, according to the State Administration Institute and the Indonesian Financial and Government Supervisory Agency, accountability is the obligation to provide responsibility or answer and explain the performance and actions of a person/leader of an organizational unit to parties who have the right or are authorized to ask for accountability.

Research Method

The research used is descriptive qualitative research. In this descriptive qualitative research, it was carried out using a case study approach. In this research, researchers use case studies to analyze research findings, namely things that cause the role of the Government

Internal Oversight Apparatus (APIP) as a consultant and as a catalyst/quality assurance (quality assurance) in realizing Inspectorate Performance Accountability is not optimal. The object of this research is the Government Internal Supervision Apparatus (APIP) at the Paser Regency Inspectorate. Researchers will conduct in-depth interviews with semi-structured questions with resource persons to find out the problems that arise because this role is not yet optimal in the Paser Regency Inspectorate. In this research, primary data was obtained directly from the research object through interviews with informants, namely some APIP elements at the Paser Regency Inspectorate. The main research instrument used in this research was the in-depth interview method, while to guide the interview, the author prepared a question guide about the main things he wanted to know. In this research, researchers used triangulation techniques, namely researchers used different collection techniques to obtain data from the same source.

Results and Discussion

APIP's competence is still inadequate in its role as a consultant so that it does not support the accountability of the Inspectorate's performance

Competency is an individual's ability to carry out a job correctly and has excellence based on matters relating to knowledge, skills and attitudes, and competency can also be interpreted as the skills required by a person as demonstrated by the ability to consistently provide an adequate or high level of performance in a specific job function (Sari et al., 2022).

In performance management, competency plays a more important role in the dimensions of individual behavior in adapting a job well. Performance competency can be interpreted as the behaviors shown by employees who have perfect, consistent and effective performance compared to employees who have average performance, and competency can be used to predict performance, namely who performs well and who performs less well depending on competency. It has, is measured from the criteria or standards used (Sari et al., 2022).

There are 4 classifications of types of competency, namely:

- a) Core competency is something that an organization or company has, consisting of technology and a group of people or employees who have expertise, which collectively provides an advantage in competing with other companies.
- b) Functional competencies are competencies that explain activities and output, for example the skills and knowledge required to carry out a work task.
- c) Behavioral competencies, namely the main characteristics that employees have and are needed to carry out a job task.
- d) Role competencies are tasks that must be carried out by people or employees in a group or team (Meilani, 2020)

The role of the Government Internal Oversight Apparatus as a consultant is to provide consultation, evaluation and assessment of the accuracy of information, governance, internal control and risk management in the government to become more flexible, and the role of the Government Internal Oversight Apparatus as a consultant is to support the increase in value added and government performance in general (Chrystabel & Hapsari, 2020).

The lack of competence of the Government Internal Audit Apparatus as consultants will influence the lack of accountability in APIP's performance (Sumanti, 2020). In this research, it

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was found that the Supervision/Development of Paser Regency Regional Officials in the 2022 Annual Supervision Work Program (PKPT) amounted to 42 Regional Officials, which had been inspected by 42 Regional Officials, 10 Village offices and 11 Schools. In the same period, there were 335 findings and none were followed up. This indicates that APIP's competence as a consultant is still inadequate because if it is adequate, there will be follow-up on existing findings so that the number of findings will decrease from the previous number.

The results of this research are in line with research conducted by Sabaru et al (2022) which found that APIP's role as a consultant at the North Sulawesi Provincial Inspectorate was not optimal due to insufficient competency so it needed to be upgraded and because there was no separation between the consultant and supervisory division.

APIP at the Paser Regency Inspectorate still cannot be said to be an agent of change and is still not optimal and still has shortcomings in carrying out its role as quality assurance

Quality assurance is a process carried out to ensure that the program created is in accordance with established provisions (Hosal et al., 2021). In relation to APIP's role as Quality Assurance, the Government Internal Supervisory Apparatus (APIP) is tasked with determining whether the policies and procedures set by the regional head have been complied with and are running according to plan, determining whether or not the maintenance of the assets of the Government Internal Supervisory Apparatus (APIP) is good or not. contained in the Government Internal Control System (APIP) consists of audits, reviews, evaluations, monitoring and other supervisory activities. Supervision is helpful so that the targets set by the organization can be achieved, and early on to avoid deviations from implementation. abuse of authority, waste and leakage (Ulfa et al., 2021).

Agent of change is one of the goals and hopes of APIP's existence as Quality Assurance which can create added value to government agency products or services (Syafuruddin & Sahur, 2022). The results of this research show that APIP at the Paser Regency Inspectorate still cannot be said to be an agent of change and is still not optimal and still has shortcomings in carrying out its role as quality assurance due to:

- a) The current number of human resources in the supervisory sector is not sufficient to carry out regular inspections, case handling and various supervisory tasks such as reviews and evaluations.
- b) The condition of the existing facilities and infrastructure at the Paser Regency Regional Inspectorate has not yet reached ideal conditions.
- c) The existence of repeated findings from inspections by the Inspectorate and BPK is a sign that SPIP has not been implemented effectively and that the implementation of follow-up to the results of supervision by Regional Apparatus has not been consistent.

The results of this research are in line with research conducted by Sutikno (2015) which found that APIP audit quality control at the Purworejo Regency Inspectorate was carried out based on the Audit Quality Control Guidelines, but was not entirely adequate. Audit quality assurance in the form of supervision has been implemented but is not yet effective.

There are several things that must be done by all stakeholders, both leadership and management levels of the organization, to improve the Performance Accountability of the Paser Regency Inspectorate in the future

Stakeholders or stakeholders can be defined as all parties related to the issues and problems being raised. Stakeholders are a group of individuals who can influence and/or be influenced by the achievement of certain goals (Sukmayanti et al., 2020). Stakeholders or also called stakeholders are parties who can influence or receive the impact of decisions taken (Fedora & Hudiyono, 2019).

As parties who can influence the decisions to be taken, stakeholders should have power, and therefore in this research stakeholders in APIP are considered as parties who can provide input on solutions to existing problems. In this research, it was found that there are several things that must be done by all stakeholders, both leadership and organizational management levels, related to the problems faced by APIP, and these problems are:

- a) There is no SOP for conducting coaching or consultation;
- b) Some quality assurance SOPs already exist but are not complete and have not been evaluated periodically;
- c) There is no regular performance evaluation;
- d) Planning does not involve regional officials;
- e) There is no training or training to develop competencies;
- f) There is no skill mapping.

Conclusion

Based on the research that has been carried out, the conclusion of this thesis is that APIP's competence is still inadequate in its role as a consultant so that it does not support the accountability of the Inspectorate's performance. APIP at the Paser Regency Inspectorate still cannot be said to be an agent of change and is still not optimal and still has shortcomings in carrying out its role as quality assurance, there are several things that must be done by all stakeholders, both leadership and organizational management levels, to improve the Performance Accountability of the Paser Regency Inspectorate in the future.

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