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Implementation of the internal auditor policy of the North Sulawesi Regional Police in the South Minahasa Resort Police

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Abstract. This study aims to analyze and evaluate the implementation of internal auditor policies carried out by the Regional Supervisory Inspectorate (Itwasda) of the North Sulawesi Regional Police in the South Minahasa Resort Police. Internal auditors have an important role in ensuring accountability, transparency, and operational effectiveness in the police environment, especially related to budget management, compliance with procedures, and implementation of tasks according to applicable operational standards. This research uses a qualitative approach with descriptive method, which involves data collection through in-depth interviews, observation, and document analysis. The research findings show that the process of implementing the internal auditor policy at South Minahasa Police Station has been running, but there are still some obstacles such as the lack of human resources trained in auditing, less than optimal communication between auditors and audited parties, and limited technology used in conducting audits. Nevertheless, the support from the leadership of the Resort Police and Itwasda North Sulawesi is a significant supporting factor in ensuring that audit recommendations can be implemented. The conclusion of this study emphasizes the need to increase the capacity of internal auditors through continuous training, improvement of supporting technology, and optimization of communication and collaboration between auditors and audited parties. With these corrective measures, it is expected that the effectiveness and efficiency of internal audits within the South Minahasa Police can be further improved, thus helping to achieve better governance in the police institution.

Keywords. Policy Implementation, Internal Audit, Transparency, Accountability, Regional Supervisory Inspectorate, South Minahasa Resort Police

A. Introduction

Regulation of the Chief of the Indonesian National Police Number 1 of 2021 concerning Performance Audits and Audits with Specific Purposes is a policy based on the rationale that to optimize the implementation of the main tasks of the Indonesian National Police, it is necessary to control the performance and activities of carrying out tasks through performance audits and audits with specific objectives (Wahono et al, 2023) [1]. Performance audits are conducted independently, objectively and professionally based on audit standards to assess the truth, accuracy, credibility and reliability of information regarding the management and accountability of the Head of the Work Unit for the implementation of program activities of the Indonesian National Police (Rumate et al, 2022) [2].

The Indonesian National Police (*Polri*) as a state instrument that plays a role in maintaining security and public order, enforcing the law, and providing protection, protection and services to the community in the context of maintaining domestic security, in carrying out its duties is supported by a budget sourced from the State Revenue and Expenditure Budget (Alfian, 2020) [3]. Therefore, it must be accountable for its performance in relation to the use or management of state finances, whether it has achieved aspects of savings, efficiency, and effectiveness. The executor of the performance audit and specific purpose audit tasks within the Indonesia National Police organization at the central level (*Mabes Polri*) is the Indonesia National Police General Supervisory Inspectorate, hereinafter referred to as Itwasum National Police, led by the Inspector of General Supervision or Irwasum as a supervisory element under the National Police Chief. At the Regional Police level, an Inspector of Regional Supervision (*Itwasda*) is established, led by an Inspector of Regional Supervision (*Irwasda*), as a supervisory and supporting element at the Regional Police level under the Regional Police Chief (*Kapolda*). At the Resort Police level, a Supervision Section (*Siwas*) is established, which is a supervisory and supporting element of the leadership in the field of general monitoring and supervision at the Resort Police level under the Head of the Resort Police (*Kapolres*) (Hamzah, 2020) [4].

In carrying out the task of supervising the performance of members of the Indonesian National Police, an audit team is formed to carry out performance audits and specific purpose audits, with auditors as officials at work units/sub-work units within the Indonesian National Police who are responsible for the implementation of the duties and functions of the work unit/sub-work unit. Audit Work Program, hereinafter abbreviated as PKA, is a systematically prepared draft of audit procedures and techniques that must be followed/implemented by Indonesia National Police internal supervisors. The Government Internal Control System within the Indonesian National Police (*SPIP*) is organized as a whole within the Indonesian National Police.

Performance Audits and Audits with Specific Objectives are carried out with the aim to a) Provide adequate assurance of compliance, economy, efficiency, and effectiveness in achieving the objectives of the implementation of the duties and functions of the Indonesian National Police, b) Provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of the Indonesian National Police, c) Provide added value to the organization. The added value is in the form of: a) all significant risks in achieving the objectives of the work unit / sub-work unit within the Indonesian National Police, can be identified and measured appropriately, b) each significant risk can be managed within a risk that is acceptable to the work unit / sub-work unit within the Indonesian National Police, c) operational management of the work unit can respond to each risk appropriately and according to the capacity of the organization, and d) provide input that can maintain and improve the quality of governance in the implementation of the duties and functions of the Indonesian National Police [5].

Performance Audits and Audits with Specific Purposes are carried out with the following principles: a) integrity, i.e. in carrying out audit tasks honesty, compliance with legal requirements, and impartiality, b) legality, i.e. audits by the Police supervisory inspectorate are carried out in accordance with the provisions of laws and regulations, c) professional, i.e. the audit implementer has the ability as an auditor, as well as auditing competence, d) procedural, i.e. audits are carried out in accordance with established mechanisms, procedures and provisions, e) confidentiality, i.e. the information obtained must not be used for personal or audit client benefit, or in a way that harms the interests of the auditee, f) independence, i.e.,

audit personnel are independent and not influenced by other parties; g) legitimacy, i.e., the audit process and results receive acknowledgment or endorsement from the auditee based on the findings criteria; h) accountability, i.e., every activity and the final results of audit activities must be accountable to the police institution; i) objectivity, i.e., audit implementation is based on facts and findings criteria, not the auditor's own perception or analysis; and j) evidence-based approach, i.e., the implementation of audit tasks uses rational methods to obtain audit conclusions [5].

Performance Audits are carried out with the following objectives: a) SPIP within the Indonesian Police, and b) non-compliance with laws and regulations. Performance Audits are categorized, in the field of management: a) Operations, b) human resources, c) logistics, and d) financial budget. Performance audits are conducted through the following activities: a) initial survey and data analysis, to identify government policies, Head of Indonesia National Police policies, prioritized action plans carried out by Auditee, and risk maps; b) testing of Auditee's functional and operational tasks; c) preparation of audit reports; and d) monitoring of follow-up actions.

The work unit of South Minahasa Police, in fiscal year 2022, South Minahasa Police manages a budget of Rp. 41,171,682,000 (forty-one billion one hundred seventy-one million six hundred eighty-two thousand rupiah) and based on the results of the audit of the North Sulawesi Police Supervisory Inspectorate in the second semester of 2022 at South Minahasa Police, there were 10 findings, namely: 2 findings in the operational sector, 3 findings in the human resources sector, 3 findings in the logistics sector and 2 findings in the finance sector. While in 2023, South Minahasa Police managed a budget of Rp. 41,039,924,000 (Forty-one billion thirty-nine million nine hundred twenty-four thousand rupiah), which has the potential for financial abuse during audits by the North Sulawesi Police Inspectorate of Supervision auditors. Auditors assigned to carry out inspection duties at Resort Police Offices in cities/regions in accordance with a warrant from the Head of the North Sulawesi Regional Police amounted to 5 people in 1 team consisting of 1 person in charge with the rank of Police Grand Commissioner (*Kombespol*), 1 Team Supervisor with the rank of Police Grand Commissioner (*Kombespol*), 1 Team Leader with the rank of Police Commissioner (*Kompol*), 1 Deputy Team Leader with the rank of Police Commissioner (*Kompol*), and 1 Team Member with the rank of Brigadier.

Auditors function as supervisors who play an important and strategic role in realizing good governance and also encourage the creation of maximum services to the community, so with the supervision of auditors it is hoped that the implementation of government and development and services to the community can be further improved ([Bandiyono, 2021](#)) [6]. To achieve the objectives of the Regulation of the Chief of the Indonesian National Police Number 1 of 2021 concerning Performance Audits and Audits with Specific Purposes is a policy based on the rationale for optimizing the implementation of the main tasks of the Indonesian National Police, it requires competent auditors both in terms of education and training as the main resource in carrying out audit activities, as well as the availability of a budget in carrying out audit activities because these things affect the work productivity of auditors.

Based on this data, it is necessary to conduct a theoretical methodical study of the extent to which the Implementation of the North Sulawesi Regional Police Internal Auditor Policy in conducting Performance Audits at the South Minahasa Resort Police. The research objectives to be achieved are to describe, interpret and analyze the Implementation of the North Sulawesi Regional Police Internal Auditor Policy in conducting Performance Audits at the South Minahasa Resort Police.

B. Method

The method used in this research is a qualitative research method. With qualitative research, the researcher himself with the help of others is the main data collection tool. According to Sugiyono (2012: 59) in Mokat (2020), in qualitative research the instrument or research tool is the researcher himself [7]. Therefore, the researcher as an instrument must also be validated how far the qualitative researcher is ready to conduct research which then plunges into the field.

The main focus of this research is the Implementation of the North Sulawesi Regional Police Internal Auditor Policy in conducting Performance Audits at the South Minahasa Resort Police. In this case, the sub-focus of the research is a) Resources, b) Competence, c) Training, d) Budget / Financing. Data collection techniques were conducted with in-depth interviews, observation and documentation studies. The informants in this study were determined by purposive sampling technique. The data analysis technique used is the technique proposed by Miles and Huberman (2009: 20) in Kairupan et al (2023), namely data collection, data presentation, data reduction and verification / conclusion drawing [8]. For data validity factors, researchers refer to the four criteria expressed by Lincoln and Guba in Mokat et al. (2021), namely credibility, transferability, dependability, and confirmability [9].

C. Results and discussion

Research Results

From the results of research conducted at the South Minahasa Police, it is known that the implementation of performance audits is an activity that has become an annual routine activity carried out to determine the process of carrying out tasks from planning, organizing, implementing and controlling and evaluating, linked procedures, human resource capabilities and available budgets. That the auditors and examining officers who carry out audit tasks have been equipped with warrants as legality in carrying out audits. During the implementation of the audit, there were still irregularities in the performance of duties by members of the National Police, related to errors in standard procedures that have been established by the leadership of the organization. From the facts in the field, it shows that in the implementation of the audit, communication between the auditors and the auditing officers with the auditee has been going well, characterized by interviews conducted by the auditors to the auditee and the provision of supporting evidence in the implementation of the task. This year's audit situation is different from the implementation of audits in previous years, due to the covid-19 pandemic.

In relation to the process of conducting audits at the North Sulawesi Regional Police (*Polda*) or at police agencies in general, audits are conducted in order to ensure compliance with internal rules and procedures, as well as to assess the operational effectiveness of the police in carrying out their duties. An audit at Regional Police of North Sulawesi (or any other police agency) involves a formal and structured communication process between the auditor and the audited party. Auditors may come from internal or external oversight units, with a focus on skills and competencies rather than rank hierarchy in carrying out their duties. After an audit is conducted, effective communication between the audited party and the auditor is essential to ensure audit findings are well understood and follow-up actions can be implemented appropriately. Therefore, good communication between the auditor and the audited party creates transparency, minimizes misunderstandings, and assists in the implementation of improvements. The principles of good communication involve openness, mutual respect, and a focus on solutions for improved performance or systems.

Auditors do not have to be of a higher rank than those being audited. What matters is their professionalism and ability to perform the audit function. For example, an auditor in Itwasda or Itwasum may have a lower rank than the officer being audited, but because of his or her duties as an auditor, he or she has the authority to conduct the audit. Auditors are usually selected based on their expertise and experience in the relevant field, such as financial audits, operational audits, or performance audits. Auditors in the police can be of various ranks, depending on the scale of the audit and the grade. However, more important than rank is the auditor's competence in conducting the audit (Widiantono, 2021) [10]. The following are excerpts of interviews with research informants regarding resources, training competencies and the budget required by auditors in the implementation of probity audits with the question whether currently auditors who carry out probity audit tasks all have adequate standards and what competencies are needed by auditors in carrying out audit assignments.

The results of the interview with informant P1 stated that “The most important competency is to continue to increase knowledge about the implementation of tasks, some already have competence, some are just in the learning process, auditors whose competence is still lacking is due to the fact that these auditors have not had the opportunity to take part in education and training regarding auditor assignments with the aim that these auditors have various kinds of certificates of expertise and also knowledge of the implementation of assignments that are sufficient”. Meanwhile, according to informant P2: “Internal auditor resources in the North Sulawesi Regional Police are adequate, but there are still some challenges. The number of internal auditors available is in line with basic needs, but with the increasing complexity of tasks and responsibilities, we sometimes face resource shortages in certain areas. In addition, ongoing training is required to ensure auditors continue to improve their competence and knowledge of the latest auditing standards. Not all auditors who come to carry out audit tasks have sufficient knowledge regarding the implementation of the task. Competence that must be possessed is mastering the techniques in conducting audits. Sometimes the results of the audit are not fully helpful in improving the implementation of the work that has been done”.

Based on the results of the interviews above, it appears that generally auditors who carry out audit tasks already have sufficient competence. Some auditors at the North Sulawesi Regional Police have attended education and training related to the implementation of audit tasks. In addition, auditors before carrying out their duties always try to equip themselves with knowledge related to the implementation of the tasks they will carry out. Auditors usually attend their own office training whose material concerns the rules and mechanisms for carrying out the tasks to be carried out. For the competencies required by auditors in conducting audits, including attending education and training regarding probity audits and also their own office training related to conducting audits.

This also shows that although some auditors already have sufficient competence, in reality there are still auditors who do not have sufficient competence in carrying out audit assignments. Auditors who do not have sufficient competence in carrying out audit assignments are generally auditors who have not had the opportunity to attend education and training related to the implementation of audit tasks and auditors who do not want to learn independently through reading the rules and guidelines in carrying out audits.

The role of the organization in supporting the improvement of auditor competence in carrying out audit assignments is very important. Organizations that have a high concern for increasing the competence of their auditors will have an impact on the quality of audits

produced by their auditors which will certainly be good. The role of the organization is closely related to organizational commitment (Supriyanti, 2018) [11].

The results of this study indicate that the organization has an important role in increasing the competence of auditors for the implementation of audit assignments. Organizations that care about increasing the competence of their auditors will have an impact on the work of their auditors which will be better (Prasojo, 2021) [12]. In carrying out audit assignments, the organization makes careful planning for the process of implementing audit assignments, from budget planning, assignment time to planning the implementation of education and training to improve the competence of its auditors. However, it does go back to budget issues, even though the organization has tried to plan as carefully as possible for the implementation of the assignment, without the availability of an adequate budget, this planning may not be realized. Auditor obstacles in increasing competence for audit implementation can certainly have an impact on the implementation of the assignment. With these obstacles, it greatly affects the quality of the results of the implementation of the audit task.

In addition, the findings of this study also show that the obstacles to auditors in increasing competence for audit implementation include insufficient budget availability. Budget availability greatly affects the implementation of audit assignments. If the budget is insufficient, the inspectorate auditors will not be able to carry out the audit optimally at each stage, even though all stages are very important to do. Apart from the above obstacles, another obstacle is that not all auditors have the opportunity to be included in training and education regarding the implementation of audit tasks. Even though auditors need knowledge updates at all times, for this reason, every auditor needs to be included in education and training to increase their knowledge, which will automatically increase their competence.

Discussion

South Minahasa Police as part of the North Sulawesi Regional Police in accordance with the Regulation of the Republic of Indonesia Police Number 23 of 2010 concerning the Organizational Structure of the Police at the Resort Police and Sector Police levels, has a List of Personnel Structure (DSP) of 900 (nine hundred) personnel, but the current real number is 365 (three hundred sixty five) people, consisting of 59 officers, 306 non-commissioned officers and 3 civil servants personnel.

Performance Audit activities carried out by the Regional Supervisory Inspectorate of North Sulawesi Police are held twice a year, which assesses 1) Planning and organizing aspects; 2) Implementation and control aspects; 3) Work unit planning products; 4) Satker performance and financial reports; 5) Financial accountability; 6) Findings of the Supreme Audit Agency of the Republic of Indonesia (BPK RI), *Itwasum* of the Indonesian National Police and *Itwasda* that have not been followed up.

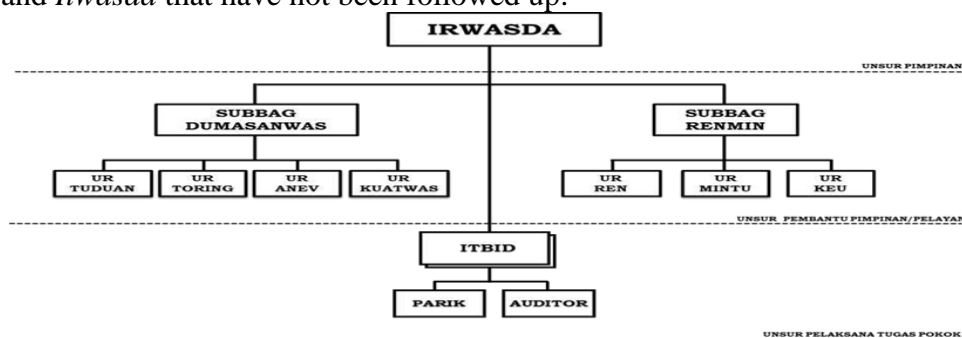


Figure 1. *Itwasda* Organizational Structure

Table 1. List of *Itwasda* Auditors at South Minahasa Police Station

No.	Field	Number of Personnel
1	Field Inspector	1
2	Infrastructure Auditor	1
3	Human Resources Auditor	1
4	Operational Auditor	1
5	Budget and Finance Auditor	2
6	Operator	1
Total		7

The results of the performance audit between 2018 and 2020 are as follows:

Table 2. *Itwasda* Performance Audit Results at South Minahasa Police Station

No.	Field	2018		2019		2020	
		Phase 1	Phase 2	Phase 1	Phase 2	Phase 1	Phase 2
1	Operation	6	4	2	2	7	9
2	Logistic	6	7	5	9	9	5
3	Human Resources	7	5	4	1	2	1
4	Budget and Finance	8	9	4	8	7	1
Total		27	25	15	18	25	16

Auditors who do not have sufficient competence generally have an impact on team performance, where the team will not be maximized in carrying out audit assignments, so that the results of the audit assignments carried out will not be able to achieve the objectives of the assignment, namely providing early warnings to regional apparatus regarding their weaknesses in the process of procuring goods and services. Steps that must be taken by the organization in addition to continuing to include auditors in education and training as well as in the division of teams for the implementation of assignments must be balanced in the sense that those considered to have sufficient competence are paired with auditors who are considered not to have sufficient competence.

The thing that affects audit quality is related to the competence of the auditor himself in mastering the material to be audited. Which to form a reliable auditor requires education, separate intellectual abilities (Ayuningtyas & Pamudji, 2012) [13], which is very different from typical police duties. In this case, work experience is also needed in the fields in the police organization, so that auditors are able to understand the technical implementation of police duties which will be linked to how financial management is based on applicable regulations. The main problem that the police have is the limited personnel of police officers they have, so it is not uncommon for a police officer to have work experience in the field of auditing, due to organizational interests, to be transferred to another function or unit. This certainly affects auditor performance, including auditor independence. Because new members replace auditors, they must first adjust their duties, including carrying out auditor function training and learning the rules related to conducting audits. This affects the professionalism of auditors in conducting audits. That an auditor, must have experience and special skills that must be possessed before carrying out audit activities. To have this ability, of course, it takes a long time. An auditor who does not have sufficient experience, in addition to reducing professionalism, also reduces his

independence in carrying out audit tasks. This is in line with Dessler's opinion that human resource management is "The process of obtaining, training, assessing, and compensating employees, paying attention to their work relationships, health, safety, and justice issues".

Regarding the development of Human Resources, it is in accordance with the opinion of Hasibuan in [Kairupan & Mandagi \(2019\)](#) that development is defined as follows: Development is an effort to improve the technical, theoretical, conceptual, and moral abilities of employees according to job / position needs through education and training. Education improves the theoretical, conceptual, and moral skills of employees, while training aims to improve the technical skills of employee job implementation [14].

Informant P2 said that the Inspectorate's function in carrying out audits is a form of leadership supervision activities related to the effectiveness of task implementation by work units in the organization. This task will be carried out properly if the supervisory function is manned by members who have technical abilities and are not affected by organizational activities. The problem is that until now the organization of the Inspectorate of supervision in the regions is under the regional police chief, it will be different if the Inspectorate organization is directly under the Inspectorate of general supervision of the headquarters of the Indonesian republic police. Psychologically, if the supervisory Inspectorate organization is directly under the Supervisory Inspectorate of the National Police Headquarters, the implementation of audit tasks in the regions will be more independent, because officials in the regions cannot influence the independence of auditors. Because in the implementation of audit activities, both performance audits and specific purpose audits, the independence of an auditor is needed.

This is in line with the Indonesian Supreme Audit Agency Regulation Number 01 of 2017 concerning State Financial Audit Standards, that an examiner / auditor is determined by internal and external factors which are divided into 3 disorders, namely personal disorders, external disorders, and organizational disorders [15]. This is in line with according to [Rahayu & Suryono \(2016\)](#) in order to create organizational independence, the organization / audit institution pays attention to critical matters, in order to create organizational independence, where the first premise reads Carry out accountability and report the results of their audits to the highest officials in the government agency or entity concerned. Furthermore, the second premise states that it is placed outside the line management and staff functions of the audited entity [16].

Informant P3 said that the supervisory function is to assist all management in completing their responsibilities effectively by carrying out analysis, assessment, recommendations and submitting reports on the activities examined. Therefore, internal audit must be able to provide services to management, so that management can find out whether the system that has been implemented is running well and effectively to find out the actual situation.

This understanding, in accordance with what was conveyed by Nawawi (2022) in [Syuhri & Nurul \(2024\)](#) related to supervision, that supervision is an activity; to assess whether management control is sufficient and implemented effectively [17]. To assess whether the reports produced have described the actual activities carefully and accurately. To assess whether each unit has carried out the policies and procedures for which it is responsible. To examine whether activities have been carried out efficiently. To examine whether activities have been carried out effectively, namely achieving the objectives that have been set.

Another thing that affects audit activities is the time for conducting audits which is only limited to 2 (two) days with the complexity of the audits carried out, especially those related to financial audits. Informants need quite a lot of time to match the activities carried out

with the financial accountability report and often have to conduct field checks to check the extent of the truth of the activities carried out by the auditee.

One of the things that greatly affects the implementation of audits, both performance audits and specific purpose audits, is the ability of an auditor (Kurniawan, 2023) [18]. Informant P1 stated that the ability of human resources, both those who carry out tasks in the field as auditee and auditors as bearers of the supervisory function, both play an important role in determining the final quality of the audit results formulated in the audit report submitted to the audit leader. Lack of human resources, in this case the reluctance of Indonesia National Police members to serve as auditors related to the complexity of audit tasks that are different from the general duties of the Police, is the cause of the lack of human resources serving as auditors. This is a weakness of management in looking at the resource needs of the auditors themselves (Muslikan et al., 2023) [19].

This is in line with the findings of Taylor as the father of Scientific management in Basri (2024), which states that people still think that employee development is not the job of leaders [20]. This opinion, in today's practice, is still adhered to by a group of leaders, especially those who have not realized some of the roles of employee development as one of the best ways to realize the goals of the organization they lead.

In expressing initial perceptions, the four informants in this study did not have significant differences related to the implementation of the audit. This includes the rules, both general in nature related to laws, implementing regulations and technical rules related to the Chief of Police regulations and the principles that an auditor must have. At the time of deepening, auditors also had the same understanding regarding the effect of auditor independence in carrying out audit tasks as one of the supervisory functions. Which is greatly influenced by organizational disruption, related to the placement of auditors in functions in line with the entity. This will certainly change if the supervisory function is placed at a higher level than the entity, which is directly under the Inspectorate of General Supervision of the National Police, which is directly responsible to the National Police Chief.

D. Conclusion

Based on the findings of the research results and discussion, it can be concluded that the implementation of the North Sulawesi regional police internal auditor policy in conducting performance audits at the Minahasa Resort Police is not optimal, because:

- 1) The number of human resources/auditors is sufficient, but not all auditors have sufficient competence in accordance with the needs of their field of work (finance, procurement of goods and services, probity audit, etc.).
- 2) Not all auditors have been given the opportunity to take part in auditor education and training to improve their knowledge, abilities and skills in accordance with their field of work, which causes not all stages or mechanisms of performance audits to be well realized.
- 3) Budget availability is still limited.
- 4) Not all auditors have experience in their field of work including mastery of the rules, so that it has an impact on the audit results. As well as the placement of the supervisory function that is in line with the entity being examined results in the implementation of audit tasks not being maximized.

Based on the conclusion of the research results, it is suggested as follows:

- 1) To improve the competence of auditor resources, it is necessary to include auditors, especially novice auditors, in education and training in accordance with the needs in their field of work.

- 2) The placement of an auditor in the supervisory inspectorate function, must be based on the capabilities possessed in accordance with education and work experience.
- 3) Pay more attention to increasing or increasing the budget which is still lacking.
- 4) To create more independence for auditors, it is recommended that the organization of the regional supervisory inspectorate be directly under the Inspectorate of General Supervision at the Police Headquarters level, which is responsible to the Chief of Police.

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