



TECHNIUM
SOCIAL SCIENCES JOURNAL

www.techniumscience.com



Vol. 66/2024
A New Decade for Social Changes

PLUS
COMMUNICATION P



International
Communication & PR

Performance of the regional inspectorate of North Sulawesi Province

Sendy Nita Walangitan¹, Evi Elvira Masengi², Fitri H. Mamonto³

^{1 2 3}Public Administration Magister Program, Universitas Negeri Manado, Indonesia

sendynita28@gmail.com¹, evielviramasengi@unima.ac.id²,
fitrimamonto@unima.ac.id³

Abstract. The purpose of the study was to find out, analyze and describe the performance of the Regional Government Internal Supervisory Apparatus (APIP) in the Regional Inspectorate of North Sulawesi Province and the determinant factors. The method used in this research is qualitative research method. As for the results of the study, namely the effectiveness of the implementation of supervision is greatly influenced by coordination, planning, and object readiness in providing the necessary documents. Although there are standard work programs and tools, flexibility is still needed to adjust to conditions in the field. Challenges such as data delays are significant obstacles in achieving time efficiency and quality of supervision results. Understanding and carrying out supervisory tasks requires clear SOPs and official assignment letters. Coordination and communication with leaders and regional apparatus is essential to ensure readiness and smoothness of supervision. The main challenge arises from the lack of response and delays of regional apparatus in following up on inspections, which results in delayed and unplanned assignments. The implementation of supervisory tasks and functions is very important for coordination in the implementation of supervisory tasks to ensure consistency and uniformity in order to strengthen collaboration between the regional inspectorate and regional apparatus so that the inspectorate can synergize with related agencies and strengthen supervision. Education and Training of the existing Government Internal Supervisory Apparatus is felt to be lacking and limited due to the lack of budget allocations to participate in education or skills training. In fact, training and education are important to improve the quality of supervision and good government accountability.

Keywords. Performance, Regional Inspectorate, Government Internal Control Apparatus, Local Government, Coordination, Communication

A. Introduction

Government Internal Supervisory Apparatus (APIP) is a government agency established with the task of carrying out internal supervision within the central government and /or local government, consisting of the Finance and Development Supervisory Agency (BPKP), Inspectorate General of the Ministry, Inspectorate / Internal Supervision Unit at the State Ministry, Main Inspectorate / Inspectorate of Non-Ministry Government Institutions, inspectorate / internal supervision unit at the secretariat of state institutions and state institutions, provincial / district / city inspectorates, and internal supervision units at other government legal entities in accordance with statutory regulations (Mustaufiq et al., 2024) [1].

Based on Government Regulation No. 60/2008 concerning the Government Internal Control System, the Inspectorate as APIP must carry out the supervisory function (early warning) for the prevention and eradication of corruption in Indonesia (Rachman & Andrianto, 2015) [2]. There must be synergy between the Financial Audit Agency (BPK) and APIP to test, check, and avoid irregularities in the management and accountability of state finances. Good Governance and Clean Government includes all aspects related to the control and supervision of the power of the Government in carrying out its functions through formal and informal institutions. Public Administration is essentially the system and process of implementing State Policy, improving the capacity of Public Administration and supporting the smooth operation of the State Government (Masengi et al., 2023) [3].

According to the Regulation of the Governor of North Sulawesi Regulation Number 12 of 2022 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of Regional Apparatus which was enacted on September 14, 2022 the Regional Inspectorate as one of the technical institutions in the North Sulawesi Provincial Government which has the main tasks of the Inspectorate, among others: 1) Formulation of policies and preparation of guidance and supervision programs; 2) Coordinating the implementation of supervision; 3) Implementation of guidance and supervision (Rorah, 2023) [4].

In carrying out the supervisory function, it must be carried out by Certain Functional positions that have competence and certification, namely: 1) Supervisor of Regional Government Affairs (PPUPD): The task of the PPUPD Functional position is to carry out supervisory activities on the implementation of concurrent Government affairs which include review, monitoring and evaluation and examination; 2) Auditor: Auditor Functional Officials, hereinafter referred to as Auditors, are State Civil Apparatus (ASN) who are given the duties, responsibilities and authority to carry out internal supervision. Internal Supervision is the entire process of auditing, reviewing, evaluating, monitoring, and other supervisory activities of the organization's tasks and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance (Sobar & Yusuf, 2018) [5].

The Regional Inspectorate of North Sulawesi Province is a functional supervisory apparatus that is under and responsible to the governor of the supervisory task. APIP performance is the result of work achieved by auditors and PPUPD in carrying out their duties in accordance with the responsibilities given to them, and is one of the benchmarks to determine whether the work done will be good or otherwise. How to measure the performance of APIP, which includes the Auditor and PPUPD professions. The functional position of auditor is regulated in the Regulation of the Minister of Administrative Reform of the Republic of Indonesia Number 48 of 2022 which states that civil servants who are appointed in the functional position of government internal auditor are civil servants who have fulfilled formal and technical requirements who are given the duties, responsibilities and authority to carry out internal supervision. Then the functional position of PPUPD is regulated in the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 36 of 2020. The functional position of Supervisor of Regional Government Affairs is a functional position that has the scope, duties, responsibilities, and authority to carry out supervisory activities on the implementation of concurrent government affairs (Putri, 2022) [6].

The implementation of the organization's main tasks will not be successful if the application of control factors is not planned. Poor supervision has an impact on the effectiveness of performance implementation that is not in line with expectations. Therefore, guidelines are applied to support the effectiveness of the monitoring plan (Widanarto, 2012) [7]. Managers or

leaders must carry out efficiency and control because without efficiency and control, violations will occur. Therefore, it is necessary to carry out effective supervision, especially of the main tasks of management and development, the purpose of which is to support the implementation of a clean and authoritative state government, and it is necessary to carry out supervision in the implementation of tasks related to administrative and development activities (Meme & Subardjo, 2019) [8].

Local Government performance is increasingly in the public spotlight, in line with this the Government is required to be able to demonstrate its performance accountability to the public as stakeholders. In the implementation of the Local Government performance accountability system, strategic planning is the first step for measuring the performance of Local Government agencies. Strategic Planning is a holistic integration of human resources and other resources in responding to developments and changes in the strategic environment (Asmawanti et al., 2020) [9].

In the implementation of supervision, there are so many obstacles that occur that reduce the performance of Apip in carrying out its duties and functions. Mulyadi (2013: 26) in Shintya et al. (2016) states that independence is: "Independence means a mental attitude free from influence, not controlled by other parties, not dependent on other parties. Independence also means that there is honesty in the auditor in considering the facts and there are objective, impartial considerations in the auditor in formulating and expressing his opinion" [10]. According to Mautz and Sharaf in Sholehah and Mohamad (2020), Independence is a mandatory requirement that must be met by auditors. This independent mental attitude includes independence in fact (independence in reality), independence in appearance (independence in appearance) and independence in competence (independence in expertise) [11]. The independence of the Auditor and PPUPD greatly affects public trust in the profession, because public trust will decrease if their independence is not carried out properly. Arguing that weak apparatus performance in supervision will open up opportunities for various irregularities and leaks as well as inefficient use of funds and resources. So that the leakage and inefficient use of funds and resources will have an impact on government performance, and also have an impact on the opinion on the audit results of local government financial reports from BPK, and can increase corruption and other fraudulent practices.

In brief, it can be explained that the problems that have occurred so far at the Regional Inspectorate Office of North Sulawesi Province are: 1) Implementation of work tasks that are not optimal and structured in accordance with the Supervision Work Program; 2) Supervision of government affairs in its implementation there are still employees with educational backgrounds, or the final education level of these employees is not appropriate; 3) Lack of Education and Training for the Development of Government Internal Supervision Apparatus Resources (APIP).

The focus of the problem in this study is the Performance of the Regional Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate of North Sulawesi Province. The research objectives are to find out, analyze and describe the performance of the Regional Government Internal Supervisory Apparatus (APIP) in the Regional Inspectorate of North Sulawesi Province along with the determinant factors.

B. Method

This research uses a qualitative method with a phenomenological approach, which is research based on subjective or phenomenological experiences experienced in individuals. Through a phenomenological approach it is possible to reveal the performance of the

government's internal control apparatus. Phenomenology is also defined as a view of thinking that emphasizes the focus of human subjective experiences and stories and interpretations of implementation in the world (Moleong, 2013) [12].

The focus of this research is the performance of the Government Internal Supervisory Apparatus (APIP) with indicators, namely: 1) Formulation of policies and preparation of guidance and supervision programs; 2) Coordinating the implementation of supervision; 3) Implementation of guidance and supervision.

The data collection techniques used by researchers are observation, interviews and document studies. The informants in this research are: Functional Auditor Associate Expert I, Functional PPUPD Associate Expert I, Functional PPUPD Junior Expert I. The steps of data analysis were carried out using the interactive model of Miles and Huberman (1984) in Masengi et al. (2023) i.e: data collection, data reduction, data display, and conclusion drawing/verification [13]. Data validity tests in qualitative research include tests of credibility, transferability, dependability, and confirmability (Mamonto et al., 2023) [14].

C. Result and discussion

Policy formulation and preparation of guidance and supervision programs

The regional inspectorate plays a crucial role in overseeing the implementation of regional government. The formulation of policies and the preparation of effective guidance and supervision programs by regional inspectorates require careful and integrated planning (Pakasi, 2022) [15]. The following are the findings of the research results for the first indicator, namely Policy formulation and preparation of guidance and supervision programs.

Table 1. Research Findings on Indicator of Policy formulation and preparation of guidance and supervision programs

Indicator	Findings
Policy formulation and preparation of guidance and supervision programs	<p>The policy formulation stage has not been fully implemented, but it is in accordance with the formulation of policies in this case supervision or supervision policies which are based on rules from the center.</p> <p>Any task that is directed by the leadership must be carried out even when there are several supervisory tasks that are not included in the supervisory work program must still be carried out even though they do not receive compensation for payment for supervisory tasks.</p> <p>Program planning that has been decreed must basically be implemented, but in reality in the inspectorate itself there are still some that are not implemented due to personnel/member time or budget.</p>

Source: data processed by researchers (2024)

Policy formulation involves a systematic process of determining the direction and strategy of an organization or institution to achieve specific goals. It includes problem identification, situation analysis, and the development of strategic solutions that are contained in policy documents. The guidance and supervision program aims to ensure the implementation of the policy runs according to the predetermined standards. The formulation of local government administration is an effort of actions and activities aimed at realizing the achievement of the objectives of local government administration. Meanwhile, supervision of government administration is an action and activity aimed at ensuring that local government

administration runs efficiently and effectively in accordance with the provisions of laws and regulations.

Based on the findings in the description of the research results described above, the effectiveness of supervision implementation is strongly influenced by coordination, planning, and object readiness in providing the necessary documents. Although there are standard work programs and tools, flexibility is still needed to adjust to conditions in the field. Challenges such as data delays are significant obstacles in achieving time efficiency and quality of supervision results. These findings explain the important factors that influence the effectiveness of supervision implementation in an organization or institution.

This is in line with the statement of Lumingkewas (2023) in his book entitled Principles of Management states that “In essence, there is uniformity, a way of thinking among administrative and management experts. This is especially evident from the existence of functions according to expert John F. Mee who said that the functions of organization and management are Planning (planning which is the direction of organizational activities), Organizing (organizing as an effort to create a container that suits your needs), Motivating (providing motivation in the form of stimulation to subordinates so that they give their best in achieving organizational goals), and Controlling (supervision as an effort to observe the implementation of plans that have been made)” [16].

Furthermore, the findings in the results of this study indicate that it has not been fully implemented properly or ineffectively due to the less than optimal formulation of the policy formulation in question, resulting in several programs or plans not being implemented with inhibiting factors including technical, structural, and cultural there are similarities in the findings of the research results. When compared with previous research at the Regional Inspectorate of Aceh Singkil Province where at the implementation stage the supervisory performance carried out by the Regional Inspectorate of Aceh Singkil Province in Siti Ambia Village Development has been running optimally and almost thoroughly with constraints in the form of budget constraints, limited facilities and infrastructure, external power and lack of human resources within the Inspectorate, so that it is not comparable to the inspection workload, while the internal constraints of Siti Ambia Village Development are in the form of a lack of adequate human resources as village officials, as well as a lack of discipline of village officials.

Education and training has an important role in supporting the duties and responsibilities of APIP, especially in realizing quality and accountable supervision. The goal is to improve technical competence because through training, APIP can provide an understanding of the latest supervisory standards, audit techniques, and relevant tools and technologies. The technical competence gained helps APIP to detect risks and irregularities more accurately. Training helps improve managerial skills, such as developing risk-based supervisory strategies and managing teams, strengthening the understanding of work ethics and integrity, which are the main foundations of supervision. And through education and training can support government accountability because competent APIP can provide constructive recommendations, thus supporting accountability and better governance.

This is supported by the expert theory of Arens et al. (2008) in Gizta et al. (2019) which states that ongoing training ensures auditors have the current knowledge to navigate the changing regulatory landscape. And Trotman and Gibbins in the audit literature emphasize that adequate training provides auditors with the skills to effectively identify, assess, and report risks [17].

Coordination of Supervision Implementation

Coordinating the implementation of supervision at the regional Inspectorate itself is needed as a facilitator between related agencies in supervision. The following are the findings of the research results for the second indicator, namely Coordination of Supervision Implementation.

Table 2. Research Findings on Indicator of Coordination of Supervision Implementation

Indicator	Findings
Coordination of Supervision Implementation	The effectiveness of supervision implementation is greatly influenced by coordination, planning, and objector readiness in providing the necessary documents. Although there are standard work programs and tools, flexibility is still needed to adjust to conditions in the field. Challenges such as data delays are significant obstacles in achieving time efficiency and quality of supervision results.
	Understanding and implementing supervisory tasks requires clear SOPs and official assignment letters. Coordination and communication with leaders and regional apparatus is essential to ensure readiness and smoothness of supervision. The main challenge arises from the lack of response and delays of regional apparatus in following up the inspection, which results in delayed assignments and not according to plan.
	The implementation of supervisory duties and functions is very important for coordination in the implementation of supervisory duties in order to ensure consistency and uniformity in order to strengthen collaboration between the regional inspectorate and regional apparatus so that the inspectorate can synergize with related agencies and strengthen supervision.

Source: data processed by researchers (2024)

Based on the findings in the description of the research results described above, coordinating the implementation of supervision is a process of aligning supervisory activities involving various parties or work units to ensure that supervision runs effectively, efficiently, and in accordance with predetermined objectives. This coordination aims to integrate various supervision efforts, avoid overlap, and maximize the utilization of resources.

Stages in coordinating the implementation of supervision planning coordination and identification of parties involved to determine who will be involved in the supervision process, both from internal and external organizations. As for setting goals and objectives, namely formulating the specific objectives of supervision and indicators of success. Preparation of supervision schedules and mechanisms to determine the time, place, and method of implementing supervision. Coordination implementation includes coordination meetings by holding regular meetings to harmonize understanding and discuss emerging issues. Inter-unit communication includes effective communication through official channels such as mail, email, or other digital platforms. Task distribution is related to the division of roles and responsibilities of each unit or individual according to competence. Monitoring and control monitoring process to oversee the implementation of supervision and ensure that activities are running according to plan. Identification of obstacles to overcome problems or obstacles that arise during the

supervision process. Evaluation and reporting serves to assess the effectiveness of coordination and supervision results. Preparation of the supervision report includes the preparation of a report that includes findings, analysis, and recommendations for improvement. Follow-up based on evaluation results concerns corrective actions taken to correct weaknesses or shortcomings found in the supervision process.

The results of the research on the stages of policy formulation have not been fully implemented, but are in accordance with the formulation of policies in this case supervision or supervision policies based on rules from the center. These findings indicate that the stages of formulating supervisory policies are still in process, but have been in line with regulations or policies set by the central government. The stages of formulating supervisory policies in accordance with central regulations reflect a commitment to maintaining harmony between national policies and local needs. However, challenges such as capacity constraints, policy harmonization, and resistance must be managed strategically to ensure the policy is effective in practice. Good supervision requires a strong regulatory framework, close collaboration between central and local governments, and continuous evaluation.

Implementation of Guidance and Supervision

To ensure that the regional inspectorate institution can function properly and effectively in carrying out supervisory duties in the region, we need to pay a lot of attention to matters in improving the quality of supervision implementation. Such as improving coaching, efficiency and effectiveness of integration. The following are the research findings for the third indicator, namely Implementation of Guidance and Supervision.

Table 3. Research Findings on Indicator of Implementation of Guidance and Supervision

Indicator	Findings
Implementation of Guidance and Supervision	The implementation of supervision must be supported by valid competencies, structured planning through PKPT, and effective communication with leaders. APIP plays a role in ensuring that the duties of regional apparatus run according to the provisions, providing corrections for irregularities, and reporting to the leadership for follow-up in serious cases.
	The implementation of guidance and supervision in the inspectorate office itself is still not optimal, there are still some weaknesses.

Source: data processed by researchers (2024)

Based on the findings of the research results related to the implementation of supervision must be supported by valid competencies, structured planning through PKPT, and effective communication with leaders. Communication with leaders is an important part of the implementation of supervision so that delivery related to the results of supervision in this case the supervisory findings must be conveyed clearly and on time, provide suggestions to leaders to correct weaknesses or irregularities found, and ensure that supervision gets full support from the leadership. The results of this study are supported by Mintzberg's expert opinion in Rijal et al. (2024) which emphasizes the importance of the relationship between auditors and leaders in strategic management to ensure the implementation of supervision results [18]. As well as Terry

L. Cooper in Adrika et al. (2022) who states that effective communication supports accountability and responsiveness in decision-making [19].

APIP plays a role in ensuring that the duties of regional apparatus run according to applicable laws and policies, providing corrections for irregularities because basically APIP's job is to provide early warnings and recommendations for improvements to irregularities, and reporting to the leadership for follow-up in serious cases. The implementation of supervision carried out by APIP must be supported by valid competencies, planning through PKPT, and effective communication with leaders. The Annual Supervisory Work Program (PKPT) is a strategic planning document that serves as a reference for the implementation of supervision which contains (1) Priority Determination to identify areas that require supervision based on the level of risk; (2) Resource allocation to determine the number of auditors, time, and budget required; (3) Scheduling to organize the implementation of supervision efficiently so that targets are achieved.

PKPT ensures that supervision is carried out in a targeted and appropriate manner, thus preventing overlapping tasks or waste of resources. However, in practice, the implementation of guidance and supervision in the inspectorate office still faces several weaknesses, such as limited human resources because the number of auditors is often insufficient to handle the existing workload, resulting in not all programs or objects of supervision can be covered optimally, the budget that causes supervision often cannot be carried out thoroughly or on schedule, and technical capacity that results in supervision being less efficient and error-prone. With improvements in these aspects, the effectiveness of coaching and supervision can be enhanced, thereby contributing to better governance.

The implementation of coaching and supervision is a systematic process carried out by an organization or institution to ensure that all operational activities run in accordance with established policies, regulations and standards. Coaching here focuses more on coaching to improve the development of capacity, knowledge, and skills of individuals and organizations to achieve optimal performance. Meanwhile, Supervision refers to monitoring and evaluation activities to ensure the implementation of tasks in accordance with applicable procedures and rules, as well as to prevent and take action against irregularities. The amount of experience that has been gained both in participating in training and seminar activities and the competence possessed by inspectorate officials and staff in making plans, makes these officials and staff not need a long time in making PKPT. In accordance with the audit standards of the Government Internal Supervisory Apparatus (APIP) as stipulated in the Regulation of the State Minister for Administrative Reform no. PER/05/M.PAN/03/2008. PER/05/M.PAN/03/2008 dated March 31, 2008 in general standards it has been determined about the Expertise standard that auditors must have the knowledge, skills and other competencies needed to carry out their responsibilities, then in the auditor education standard, it has been determined that APIP auditors must have a minimum formal education level of Bachelor's degree or equivalent.

Education and Training of Government Internal Supervisory Apparatus is very important to improve the quality of supervision and good government accountability because the competence of auditors or supervisors is the foundation for the successful implementation of supervision (Sumanti, 2020) [20]. However, this is not the case in the regional inspectorate of the province of North Sulawesi which still lacks opportunities for the government's internal supervisory apparatus to improve their competence and expertise in accordance with the findings of the research results conveyed by the informants "Education and Training of the Government Internal Supervisory Apparatus that exists now is felt to be lacking and limited due to lack of budget allocations to attend education or skills training. In fact, training and education

are important to improve the quality of supervision and good government accountability”. The findings of the research results will have an impact on good Integrity and Ethics, the lack of budget provided by the government for competency development. Employee education and training contributes to increasing productivity, effectiveness and efficiency of the organization. Education and training for employees must be provided regularly so that each employee maintains his competence to improve organizational performance. Therefore, training programs must receive attention through planning training needs for each employee.

D. Conclusion

Overall, APIP in North Sulawesi Province has demonstrated a commitment to improving accountability and transparency through various initiatives and continuous improvement efforts in carrying out its main duties and functions. However, challenges such as limited human resources and the need for capacity building still require attention to ensure optimal performance in the future. Lack of understanding in the implementation of supervisory duties requires well-organized and detailed program planning according to needs. The implementation of guidance and supervision in the inspectorate office itself is still not optimal, there are still some weaknesses. Several stages in the formulation have not fully run well and in accordance with existing regulations, Coordination and communication with leaders and regional apparatus are very important to ensure the readiness and smooth running of supervision. The main challenge arises from the lack of response and delay of regional apparatus in following up the inspection, which results in delayed assignments and not according to plan.

References

- [1] M. Mustaufiq, L. Sultan, M. S. Ridwan, and H. Hasan, “The supervision of the internal government internal supervisory apparatus (APIP) on the abuse of authority in governmental positions in Jenepono Regency,” *Anayasa J. Leg. Stud.*, vol. 2, no. 1, pp. 56–74, 2024.
- [2] N. Rachman and M. Andrianto, “Implementasi Peraturan Pemerintah Nomor 60 Tahun 2008 Tentang Sistem Pengendalian Intern Pemerintah terhadap Satuan Kerja Perangkat Daerah pada Pemerintah Daerah untuk Mewujudkan Good Governance (Studi di Kantor Inspektorat Kota Kediri).” Brawijaya University, 2015.
- [3] E. E. Masengi, E. M. C. Lumingkewas, and B. F. Supit, *Reformasi Administrasi Publik*. Purbalingga: Eureka Media Aksara, 2023.
- [4] I. R. C. Rorah, “Prosedur Pembayaran Upah Tenaga Harian Lepas (THL) pada Dinas Perumahan Kawasan Permukiman dan Pertanahan Daerah Provinsi Sulawesi Utara.” Universitas katolik de la salle manado, 2023.
- [5] M. Sobar and M. Yusuf, “Pengaruh Independensi, Kompetensi, dan Obyektivitas Auditor Internal terhadap Kualitas Hasil Pemeriksaan (Studi Empiris pada Inspektorat Provinsi DKI Jakarta),” *J. Citra Widya Edukasi*, vol. 10, no. 3, pp. 233–242, 2018.
- [6] D. A. M. Putri, “Evaluasi Pengembangan Karir Jabatan Fungsional Analisis Sumber Daya Manusia Aparatur Di Biro Hukum dan Kepegawaian Badan Nasional Pencarian dan Pertolongan (BASARNAS).” Politeknik STIA LAN Jakarta, 2022.
- [7] A. Widanarto, “Pengawasan Internal, Pengawasan Eksternal dan Kinerja Pemerintah,” *JIANA (Jurnal Ilmu Adm. Negara)*, vol. 12, no. 1, 2012.
- [8] M. E. Meme and A. Subardjo, “Pengaruh pengawasan fungsional, transparansi, akuntabilitas dan pelayanan publik terhadap kinerja pemerintah daerah,” *J. Ilmu dan Ris.*

- Akunt.*, vol. 8, no. 10, 2019.
- [9] D. Asmawanti, A. M. Sari, V. Fitranita, and I. O. Wijayanti, “Dimensi Akuntabilitas Kinerja Instansi Pemerintah Daerah,” *J. Appl. Account. Tax.*, vol. 5, no. 1, pp. 85–94, 2020.
- [10] A. Shintya, M. Nuryatno, and A. A. Oktaviani, “Pengaruh kompetensi, independensi, dan tekanan anggaran waktu terhadap kualitas audit,” in *Prosiding Seminar Nasional Cendekiawan*, 2016, p. 1.
- [11] N. L. H. Sholehah and S. Mohamad, “Pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit:(Studi Kasus Perwakilan BPKP Provinsi Gorontalo),” *J. Technopreneursh. Econ. Bus. Rev.*, vol. 1, no. 2, pp. 110–119, 2020.
- [12] L. J. Moleong, *Metode Penelitian Kualitatif*, Revisi. Bandung: Remaja Rosdakarya, 2013.
- [13] E. E. Masengi, E. M. C. Lumingkewas, and B. F. Supit, “Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Finance, Asset, and Revenue Management Office of Minahasa Regency,” *Tech. Soc. Sci. J.*, vol. 40, pp. 11–22, 2023, doi: <https://doi.org/10.47577/tssj.v40i1.8404>.
- [14] F. H. Mamonto, M. Rantung, C. E. Runtu, and R. Alhasni, “Implementation of the Assistance Programme for Child Victims of Sexual Violence at the Minahasa Regency Women’s Empowerment and Child Protection Office,” *Tech. Soc. Sci. J.*, vol. 49, p. 121, 2023.
- [15] N. C. Pakasi, “Kajian Kompetensi Auditor Inspektorat Daerah Dalam Rangka Pelaksanaan Probitiy Audit Pada Perangkat Daerah Pemerintah Provinsi Sulawesi Utara,” *Gorontalo Manag. Res.*, vol. 5, no. 2, pp. 191–204, 2022, doi: <https://doi.org/10.32662/gomares.v5i2.2161>.
- [16] E. M. C. Lumingkewas, *Buku Ajar Asas-asas Manajemen*. Purbalingga: Eureka Media Aksara, 2023.
- [17] A. D. Gizta, R. Anugerah, and A. Andreas, “Pengaruh red flag, pelatihan, independensi, dan beban kerja terhadap kemampuan auditor mendeteksi fraud dengan skeptisisme profesional sebagai variabel intervening,” *J. Ekon.*, vol. 27, no. 1, pp. 68–81, 2019.
- [18] S. Rijal, E. K. Devi, A. E. Saputra, S. Fatimah, and S. Sarwono, “Pengaruh Integrasi Teknologi Blockchain dan Struktur Organisasi terhadap Efisiensi Audit Akuntansi pada Perusahaan XYZ di Indonesia,” *Sanskara Akunt. dan Keuang.*, vol. 2, no. 03, pp. 175–183, 2024.
- [19] J. Adrika, A. Fitriasia, and O. Ofianto, “Hakikat Filsafat Ilmu Dalam Pelayanan Publik Pada Pemerintahan Daerah,” *J. Pendidik. dan Konseling*, vol. 4, no. 6, pp. 6534–6540, 2022.
- [20] R. Sumanti, “Upaya Peningkatan Kapabilitas Aparat Pengawasan Intern Pemerintah (APIP) di Aceh Melalui Internal Audit Capability Model (IACM),” *J. Borneo Adm.*, vol. 16, no. 2, pp. 137–158, 2020.