

Implementation of Strategic Role of the government Internal Supervision Personnel (APIP) in improving of Supervision Qualities (Study at the Inspectorate of Bandar Lampung)

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Abstract: The purposes of this research were 1) to analyze the Government Internal Supervision Personnel (APIP) strategy in improving of supervision, qualities 2) to find the goal an effective and efficient result. The theoretical benefits, it was hoped that would built of scientific concepts of APIP an improving of supervision qualities. Meanwhile, the practical benefits were a). As a guideline and input for APIP and government internal supervisory institutions an effort to improve of supervision qualities b). as added value for academic insight c). Related to the role of APIP in preventing abuse of State Civil Apparatus (Bahasa: Aparatur Sipil Negara (ASN)) authority. This study used descriptive research with a qualitative approach. Through this approach, this study was able to provide a thorough and in-depth understanding of the performance of the Inspectorate of Bandar Lampung in an effort to improve the quality of supervision.

Keywords: Implementation, Strategic Role, APIP, Inspectorate

1. INTRODUCTION

The current administration of the Republic of Indonesia requires the government's commitment to realizing good governance, clean and free of corruption, collusion and nepotism (KKN), namely through bureaucratic reform. As well as the performance of government organization is the government's attention to be improved, one of which is through an effective monitoring system, by increasing the role and function of the Government Internal Supervisory Apparatus (APIP).

District Inspectorates as Regional Government Internal Supervisory Apparatus (APIP) have a very strategic role and position in realizing public accountability in governance and development. The Regency / City Inspectorate is a pillar that acts as a supervisor and guard in the implementation of the programs set out in the Regional Revenue and Expenditure Budget (APBD).

Internal control is carried out starting from the process of auditing, reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational duties and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined indicators (Rahmah, N, 2020). This showed that APIP must be continue to carry out transformations in carrying out its duties in order to provide added value to Ministries / Institutions / Regional Governments (K / L / PD) in government administration.

The role and function of APIP is namely to carry out development of the Government Internal Control System (SPIP) and to encourage increased effectiveness of risk management, control and organizational governance as mandated in Government Regulation Number 60 of 2008 concerning Government Internal Control System. As the Government Internal Supervisory Apparatus (APIP), the Inspectorate of Bandar Lampung has a very strategic role and work unit both in terms of functions and responsibilities in management as well as in terms of achieving the

vision and mission as local government programs.

The function of APIP that is running well can prevent fraud, producing valuable outputs to become input for external auditors, the executive and the legislature in improving the management and accountability of regional finances in the future. BPK can take advantage of the results of APIP supervision, especially from the results of the review of government financial reports, support local government management in implementing BPK recommendations and improve the internal control system. APIP, which is professional and independent, encourages increased transparency and accountability in financial management which can increase the fairness of financial reports.

Existing government oversight institutions such as the Supreme Audit Agency (BPK), the Finance and Development Audit Agency (BPKP), Ministry Inspectorates, supervisory units of non-ministerial institutions and regional inspectors have not shown a strong commitment in overcoming various problems of supervision of civil servants state (ASN) in the administration of government, among others, there are still reports on the results of examinations (LHP) of non-compliance with laws and regulations in the management of state finances, low public services, irregularities and authority.

In previous research it was stated that the performance of the Inspectorate as an internal supervisor in an effort to prevent fraud of regional finances in Bandar Lampung that Government was not optimal because the number of officers owned was minimal, the facilities and infrastructure were inadequate, the budget was minimal, and the absence of regulations. to strengthen the existence of the inspectorate as an internal supervisor that is structurally under the regional head.

The fundamental problem of Inspectorate of Bandar Lampung is the ineffective role of the Government Internal Supervisory Apparatus (APIP), such as independence, intervention, and professionalism in carrying out supervisory duties. The government in responding to public demands is regulated in the Republic of Indonesia Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) which stipulates 5 (five) parts or elements that must be met in the internal control system, namely: control environment, risk assessment, activities control, information and communication, and monitoring.

Regarding the above background, this study aims to discuss the IMPLEMENTATION OF STRATEGIC ROLE OF THE GOVERNMENT INTERNAL SUPERVISION PERSONNEL (APIP) IN IMPROVING OF SUPERVISION QUALITIES (Study at the Inspectorate of Bandar Lampung).

2. LITERATURE REVIEW

a. Government Internal Supervisory Apparatus (APIP)

The Government Internal Supervisory Apparatus (abbreviated as APIP) is a government agency that has the main task and function of conducting supervision. The Government Internal Supervisory Apparatus (APIP) consists of the Financial and Development Supervisory Agency (BPKP), Inspectorate General/ Main Inspectorate/Inspectorate in each ministry / institution, province, and district / municipality (Rahmah, N. 2020). The Government Internal Supervisory Apparatus (APIP) was formed based on Government Regulation (PP) No 60 of 2008 concerning Government Internal Control System (SPIP) and Government Regulation (PP) Number 18 of 2016 concerning Regional Apparatus. Based on the recommendations of the Corruption Eradication Commission, the Ministry of Home Affairs, and the Ministry of State Apparatus Empowerment, PP No. 18 of 2016 was revised to PP No. 72 of 2019 to strengthen the supervisory function of APIP. In the latest PP, district / city inspectors are appointed and accountable to the governor (the old rule was appointed by the Regional Secretary) and the Inspectorate at the provincial level is appointed and

accountable to the Minister of Home Affairs.

The procurement of goods and services carried out by the central government and local governments, the Government Internal Supervisory Apparatus (APIP) can receive complaints from the public and law enforcement officials, then APIP then reports the follow-up results of complaints to the minister, institutional leaders, or regional heads.

b. Supervision Strategy

Strategy is an overall approach that is concerned with implementing ideas, planning, and executing an activity over a period of time. A good strategy there is teamwork coordination, has a theme, identifies supporting factors that are in accordance with the principles of implementing ideas rationally, is efficient in funding, and has tactics to achieve goals effectively.

Strategy is distinguished from tactics that have a narrower scope and shorter time, although in general people confuse the two words. Strategy is often associated with Vision and Mission, although strategy is usually more related to the short term and long term.

APIP's strategic roles include (1) overseeing government programs and policies; (2) escorting government administrators in order to avoid corruption; (3) help accelerate the absorption of the budget in an accountable manner to increase economic growth; and (4) preventing policy makers from making mistakes, particularly in relation to budget realization, in order to avoid criminalization.

The APIP Capability enhancement strategy that will be made by BPKP are: Provision of Grand Design for APIP Capability Improvement; Increased awareness to have a world class capability level; Self-assessment by APIP; APIP capabilities according to international criteria (IACM); The quality assurance process by BPKP; Self-improvement of APIP's capabilities by APIP; and Increasing the competency of APIP's human resources through e-Learning by BPKP.

c. Supervision Activities

1. APIP capacity building activities, including:
 - a. Investigative inspection technical guidance;
 - b. Technical assistance for the procurement of goods and services (probity advice); and
 - c. Technical guidance on the implementation of risk management systems.
2. Assistance / mentoring activities, including:
 - a. Preparation of planning and budgeting documents;
 - b. Procurement of goods and services;
 - c. To clean up illegal levies to operate;
 - d. Escort and security of Government and Regional Development;
 - e. Other assistance activities.
3. Review activities, including:
 - a. Review of Regional Medium Term Development Plans;
 - b. Reviewing Local Government Work Plans;
 - c. Reviewing the Work Plan and Budget for Regional Work Units;

- d. Review of Regional Government Financial Reports;
 - e. Reviewing performance reports;
 - f. Review of budget absorption;
 - g. Review the absorption of the procurement of goods and services; and
 - h. Other review activities.
4. Monitoring and evaluation activities, including:
- a. Follow-up results of the examination by the Supreme Audit Agency;
 - b. Follow-up results of the APIP examination;
 - c. Village funds;
 - d. School Operational Assistance Fund;
 - e. Action to prevent corruption, evaluate SPIP;
 - f. Self-assessment of bureaucratic reform;
 - g. Handling gratuity reports;
 - h. Handling the Whistle Blower System (WBS);
 - i. Handling conflicts of interest;
 - j. Internal assessment of the integrity zone;
 - k. LHKPN / LHKASN verification;
 - l. Verification of reporting on the Regional Action Plan for the Prevention and Eradication of Corruption;
 - m. Implementation of regional government;
 - n. Gender responsive planning and budgeting; and
 - o. Public services.
5. Inspection activities, including:
- a. Performance; and
 - b. Specific goals.

3. METHOD

a. Types of Research

This research used descriptive research with a qualitative approach. Collecting data was conducted by interview, document analysis, focused discussion or transcript observation. The descriptive research focused on efforts to provide a systematic, factual and accurate general description of the facts. The characteristics of the phenomenon was investigated from the object of research. This description was able to accurately describe the things that affect the achievement of the work of the Inspectorate of Bandar Lampung in an effort to improve the quality of supervision.

b. Types and Data

1. Type of Data

a. Primary data

Primary data was data obtained or collected directly in the field by the person conducting the research or those concerned who need it. Primary data was obtained by researchers by digging directly from informants and data obtained from interviews from parties who were considered to understand matters regarding the performance of the city inspectorate and the obstacles faced in implementing supervision.

b. Secondary Data

Secondary data was data obtained or collected by people who carry out research from existing sources. This data was obtained from the library or from the reports of the most famous researchers. Secondary data in this study were documents and regulations related to the performance of Inspectorate as an internal supervisor.

2. Data source

The main data sources in qualitative research were description, an additional data such as documents and others, Lofland and Lofland in Moleong (2011: 157). Sources of data in this study were:

a. Informant

Primary data sources were obtained by digging direct information through interviews with research informants. This used the Snowball Sampling Technique, which was a sampling technique for data sources, which at first the number is small, the larger it is, this is done because the small number of data sources is estimated not to be able to provide complete data (Sugiyono, 2012).

Data collection was done by giving a set of questions (interviews) or written statements (questionnaires) to respondents to answer. From Key Informant, continue to Informant 1, Informant 2, and so on until you get the desired data.

There were 15(fifteen) informants consisting of: Inspectors, Secretaries, Assistant Inspectors (Urban), Auditors, and Supervisors for the Implementation of Regional Government Affairs (P2UPD) at the Inspectorate of Bandar Lampung.

b. Document

This data source was a variety of documents related to the supervision activities of the Inspectorate of Bandar Lampung. Which will later be used to see the success of the Inspectorate's own performance.

3. Data collection technique

The expected data collection in this study included the following stages:

- a. The process of entering research (getting in)
- b. Researchers come to the main research location and places related to research by bringing a research permit from the research institution from.
- c. While at the research location (getting a long)
- d. While at the research location, the researcher tries to have a close personal relationship with the research subject or informant. Looking for complete information and various data sources and trying to grasp the core meaning of various information received and observed phenomena.
- e. Data collection (logging in data)
- f. Researchers carried out a data collection process based on a predetermined research focus. The data collection techniques used in this research are:

1. Observation

In this case, the researcher collected data through direct observation at the research site. Researchers observed the performance of inspectorate employees in carrying out internal controls. The results of the observations were used by researchers as additional information in the study.

2. Interview

In this study, interviews were conducted by researchers and informants who were considered key informants who had knowledge of the performance of the Bandar Lampung City Inspectorate.

3. Questionnaire

By using a questionnaire, the researcher attempted to measure the performance of the APIP Inspectorate of Bandar Lampung an effort to improve the quality of supervision, in addition to determining how wide or limited an interview.

4. Documentation

The benefit of documents provided a background on the subject of research. Besides that, it was able to as a triangulation material to check the suitability of data. Documentation techniques were also useful for completing deficiencies obtained from primary in other hand, the documents is supporting the accuracy and regulations related to implementation of the supervision of the Inspectorate of Bandar Lampung.

4. Data Analysis Techniques

Data analysis is the process of searching and systematically arranging data obtained from interviews, field notes, and other materials that have been collected and then compiled and resolved into units, searching for patterns and finding what is important and what that needs to be studied, then make decisions (conclusions) that are easily understood by oneself and others, Bogdan in Sugiyono (2012: 244).

The data analysis technique in this study used the following analysis techniques:

a. Matthew B. Miles and A. Michael Huberman, (Sugiyono, 2012: 247):

In Matthew B. Miles and A. Michael Huberman's Data Analysis Technique Model, data analysis was carried out in three stages, namely: data reduction, data presentation, and conclusion drawing. The following is a schematic image of Matthew B. Miles and A. Michael Huberman's data analysis.

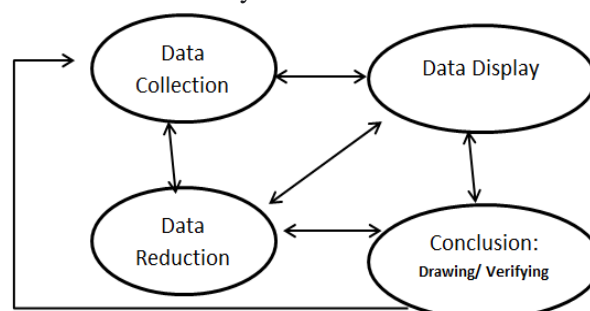


Figure 1. Matthew B. Miles and Data Analysis Technique Model A. Michael Huberman

1. Data Reduction

In this study, data reduction was carried out on the primary interview data. The data obtained were sorted first, summarized, focused on important matters and made categories describing the performance of the city inspectorate in efforts to prevent regional financial fraud.

2. Data Reduction/Data Display

Presentation of data in this study was carried out by describing or presenting the findings in interviews with informants who understood the performance of the Inspectorate of Bandar Lampung and the equipment related to efforts and improve the quality of supervision. Data presentation is manifested in the form of descriptions with narrative text, charts, photos or pictures and the like.

3. Conclusion with Drawing

Withdrawals are made based on data obtained which is supported by valid and consistent evidence when researchers go to the field. The conclusions put forward are credible. In this study was taken by collecting data from a series of result categories based on observation, interviews and documentation of research results.

b. Data analysis technique "Triangulation"

Norman K. Denkin (Moleong, 2008) defines triangulation as a combination or combination of various methods used to study interrelated phenomena from different viewpoints and perspectives. Recently, Denkin's concept was used by qualitative researchers in the field. According to him, triangulation includes four things, namely: (1) method triangulation, (2) inter-researcher triangulation (if the research is conducted in groups), (3) triangulation of data sources, and (4) theory triangulation. Here's the explanation:

1. Triangulation method was done by comparing information or data in different ways. It was known that qualitative researchers used interviews, observations, and surveys. To obtain reliable truth information and a complete picture of certain information, researchers were able to use free interviews and structured interviews. Or, researchers used interviews and interviews to check the truth.
2. Inter-researcher triangulation was carried out by using more than one person in data collection and analysis. This technique was recognized to enrich the repertoire of knowledge regarding information extracted from research subjects. However, it should be noted that people who were invited to explore the data must have research experience and are free from conflicts of interest so as not to harm researchers and create new biases from triangulation.
3. Triangulation of Data Sources was exploring the truth of certain information through various methods and sources of data acquisition. For example, apart from going through interviews and observations, researchers were able to use participant observation, written documents, archives, historical documents, official records, personal notes or writings and pictures or photos. Of course, each method was able to produce different evidence or data, which in turn will provide different insights regarding the phenomenon under study. These various views were able to give birth to the breadth of knowledge to obtain reliable truth.
4. Triangulation Theory. The final result of qualitative research was an information statement or thesis statement. The information was compared with relevant theoretical perspectives in order to avoid biasing the individual researcher on the findings or conclusions produced. In addition, theoretical triangulation was able to increase the depth of understanding as long as the researcher is able to explore theoretical knowledge in depth on the results of data analysis that have been obtained. Admittedly this stage was the most difficult because researchers are required to have expert judgment when comparing their findings with a certain perspective, especially if the comparison shows much different results.

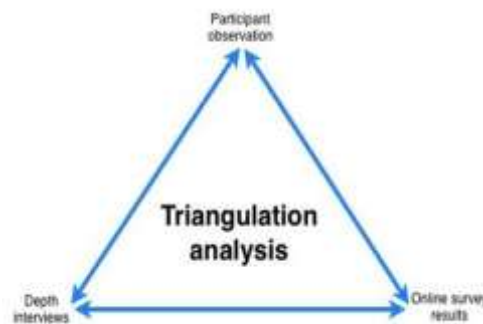


Figure 2. Triangulation of Data Collection Techniques

4. RESULTS & DISCUSSION

4.1. Results

Data were collected through a questionnaire with 15 (fifteen) informants, as well as interviews, and direct observation to the Inspectorate of Bandar Lampung. The results of questionnaire and interview are as follows:

No.	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
	EXAMINATION STRATEGY					
1.	APIP must to understand the preparation of an audit plan as outlined in the Annual Supervision Work Program (PKPT).	-	-	-	9 people	6 people
2.	APIP must to understand the entire process of organizational activities in the Bandar Lampung Government.	-	-	-	13 people	2 people
3.	The Inspectorate of Bandar Lampung is involved in formulating the Annual Work Program for Regional Government according to the priority scale.	-	-	1 people	13 people	1 people
4.	The Inspectorate of Bandar Lampung have to conduct periodic inspections.	-	-	-	8 people	7 people
5.	The Inspectorate of Bandar Lampung has full access to the inspection.	-	-	1people	7 people	7 people
6.	The Inspectorate of Bandar Lampung always maintains its independence when conducting inspections and examinations.	-	-	1 people	5 people	9 people
7.	The audit program is prepared before the audit is carried out.	-	-	-	6 people	9 people
8.	Examination limits are clearly defined.	-	-	-	7 people	8 people
9.	The Inspectorate of Bandar Lampung have to periodically test the SKPD Report.	-	-	-	11 people	4 people

10.	The Inspectorate of Bandar Lampung examines the realization of the program implemented by the government whether it is in accordance with the planned program.	-	-	-	11 people	4 people
11.	The Inspectorate is regularly tests the internal control system for all important accounting operations that affect reports finance.	-	-	-	13 people	2 people
12.	The Inspectorate of Bandar Lampung is conducts testing of the accounting system in Government Work Units Area.	-	-	1 people	11 people	3 people
SUPERVISION						
1.	The Inspectorate of Bandar Lampung carries out monitoring of the correctness of reports regarding indications of corruption, collusion, and nepotism.	-	-	-	7 people	8 people
2.	The Inspectorate of Bandar Lampung must have regulations to strengthen the existence of the Inspectorate as an internal supervisor who is structurally under the regional head.	-	-	1 people	8 people	6 people
3.	The Inspectorate of Bandar Lampung oversees the implementation of affairs Regional government.	-	-	-	10 people	5 people
4.	The Inspectorate of Bandar Lampung monitors the follow-up findings of the Supreme Audit Agency (BPK) on financial reports.	-	-	-	10 people	5 people
5.	The Inspectorate of Bandar Lampung carries out its functions as a supervisory apparatus starting from planning, implementation, up to reporting.	-	-	-	10 people	5 people
6.	The Inspectorate of Bandar Lampung with Strategic Vision.	-	1 people	-	9 people	5 people
7.	The Inspectorate of Bandar Lampung also encourages the government to implement public welfare programs.	-	-	-	13 people	2 people
8.	The Inspectorate of Bandar Lampung also monitors the coordination of program implementation carried out by the SKPD.	-	1 people	-	13 people	1 people
APIP RESOURCES						
1.	The Inspectorate of Bandar Lampung has an adequate number of APIP personnel.	-	-	1 people	10 people	4 people
2.	APIP Inspectorate of Bandar Lampung has according to its expertise.	-	-	1 people	9 people	5 people
3.	The Inspectorate of Bandar Lampung always includes APIP in the professional quality development program through the Education and	-	-	1 people	7 people	7 people

	Training Agency.					
4.	The APIP Inspectorate of Bandar Lampung upholds the noble values of Pancasila and UUD 1945.	-	-	-	4 people	11 people
5.	APIP Inspectorate of Bandar Lampung upholds the values of Integrity Facts.	-	-	-	7 people	8 people
6.	APIP Inspectorate of Bandar Lampung always maintains independence, intervention and professionalism.	-	-	-	7 people	8 people
7.	APIP Inspectorate of Bandar Lampung always maintains the good name of the unity.	-	-	-	5 people	10 people
8.	APIP Inspectorate of Bandar Lampung always gets legal protection in overcoming risks.	-	1 people	-	7 people	7 people
9.	APIP Inspectorate of Bandar Lampung is fully responsible for the findings obtained.	-	-	-	10 people	5 people
	FACILITIES AND INFRASTRUCTURE					
1.	APIP Inspectorate of Bandar Lampung has sufficient operational support resources, both material and non-material in carrying out its duties.	-	1 people	1 people	9 people	4 people
2.	APIP Inspectorate of Bandar Lampung has sufficient budget for the implementation of Activity Programs.	-	-	1 people	11 people	3 people
	TRANSPARENCY					
1.	The results of the examination and review of the Bandar Lampung LKPD can be accessed freely by those have an interest in it.	1 people	-	2 people	9 people	4 people
2.	The inspectorate provides information on the results of audit checks in a timely manner.	-	-	-	13 people	2 people
	RESPONSIVE					
1.	The inspectorate is responsive to public complaints.	-	-	-	8 people	7 people
	CONSENSUS ORIENTED					
1.	The inspectorate can act as a mediator at the same time as consulting SKPDs that have different perceptions of implementation a rule.	-	-	-	10 people	5 people
2.	The inspectorate helps the government in improving operational performance and reporting Regional Government Finances.	-	-	-	9 people	6 people
	FAIRNESS					
1.	In performing its duties, the inspectorate provides equal treatment to all interested parties.	-	-	-	10 people	5 people
2.	APIP Inspectorate of Bandar Lampung must get sufficient welfare.	-	-	-	6 people	9 people

3.	The level of payment of the performance allowance for the Inspectorate of Bandar Lampung is adjusted to the position of the ranking.	-	-	-	7 people	8 people
ACCOUNTABILITY						
1.	The inspectorate makes an accountability report to Mayor through the Regional Secretary (SEKDA).	-	-	-	8 people	7 people

THE EFFECTIVE AND EFFICIENT ROLE OF THE GOVERNMENT INTERNAL SUPERVISION (APIP) INSPECTORATE OF BANDAR LAMPUNG CITY REALIZATION					
No	Statement	Strongly Disagree	Disagree	Agree	Strongly Agree
A	APIP Has Provided Adequate Confidence in Obedience, Economicality, Efficiency, and Effectiveness of Achieving Goals				
	APIP periodically reviews the efficiency / effectiveness of activities.	-	-	10people	5people
B	APIP Provides Early Warning / Risk Alarm				
	APIP has provided early warning to leaders in carrying out duties and functions of government agencies.	-	-	11people	4people
C	APIP is Able to Maintain and Improve the Quality of Governance in the Implementation of Duties and Functions of Government Agencies.				
	APIP plays a role in facilitating the implementation of SPIP in agencies.	-	-	15people	-
	APIP carries out risk-based supervision	1people	-	10people	4people
	APIP periodically evaluates the effectiveness of SPIP.	-	-	15people	-
	The findings and suggestions / recommendations of APIP supervision have been followed up.	-	-	14people	1people
	APIP conducts reviews on legal compliance and other rules.	-	-	14people	1people

GOOD WORKING RELATIONSHIP WITH RELATED GOVERNMENT INSTITUTIONS					
No	Statement	Strongly Disagree	Disagree	Agree	Strongly Agree
A	There is a Mutual Testing and Supporting Mechanism with Government Agencies and Other Related Institutions.				
	The Inspectorate of Bandar Lampung maintains good working relationships with other agencies / organizations that have operational links.	-	-	9people	6people

	The Inspectorate of Bandar Lampung maintains good working relationships with related agencies for the supervisory function (Provincial Inspectorate, BPKP, and BPK).	-	-	8 people	7 people
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4.2. Discussion

The researcher presented the results of data analysis and discussion Implementation of Strategic Role of the government Internal Supervision Personnel (APIP) in improving of Supervision Qualities (Study at the Inspectorate of Bandar Lampung). Researchers was obtained the data by distributing questionnaires, conducting interviews, participant observation at the Inspectorate of Bandar Lampung and collecting documentation related to the research. The technique of collecting data through questionnaires and interviews was carried out on several sources. This implementation was aimed at all APIP personnel in the Inspectorate of Bandar Lampung, namely Inspectors, Secretaries, Assistant Inspectors (Irbn), Auditors, Supervisors for the Implementation of Regional Government Affairs (P2UPD), and Head of the Program and Information Subdivision. Researchers used purposive sampling technique in sampling, namely sampling data sources with certain considerations. The following is the complete data of sources:

Table. List of Resources

No.	Name	Age	Position
1.	Drs.MUHAMMAD UMAR	57 Years	Inspektur
2.	WEKA TRI RAKHMAD,SE	54 Years	Sekretaris
3.	LINDA YULIANTI,SE.MM	54 Years	IRBAN
4.	NOPIRINA,SE.MM	48 Years	IRBAN
5.	YULIDIA ALI,SE.MM	45 Years	Auditor Madya
6.	ISMAYULIANI,SE	59 Years	Auditor Madya
7.	BAHARUDIN BURDANI,SE	37 Years	Auditor Muda
8.	DANI WIGUNA, SE	43 Years	Auditor Muda
9.	RUBISA VERY KUMBARA, S.Pi	38 Years	Auditor Pertama
10.	M. JUSAZ MERLANDO,S.IP.,M.IP	35 Years	Auditor Pertama
11.	HERU SUCAHYO,ST.,MM	51 Years	P2UPD Madya
12.	LANNY ANDINA,SE.,MM	40 Years	P2UPD Madya
13.	YULI CAHYATI,ST.,MM	43 Years	P2UPD Muda
14.	VIVIN HADIARNI, SE	37 Years	P2UPD Pertama
15.	ROSY FEBRIANTI,SE.,MM	44 Years	Kasubbag Program danInformasi

The results of the questionnaire it was seen clearly that most of the respondents from the APIP Inspectorate of Bandar Lampung "**Agree**" of the implementation: Examination Strategy, Supervision, Increasing APIP Resources, Facilities and Infrastructure, Transparency, Responsiveness, Condensus Oriented, Fairness, Accountability, and Implementation an effective and efficient of the role of the APIP, which is described in the results of the questionnaire.

Based on observations / observations in the field as well as direct interviews with resource persons, the implementation of the role of APIP an improving the quality of supervision cannot be

separated from solid team cooperation. Where each APIP carried out its role in the Team in the implementation of supervision. In addition, this implementation was able to produce a reliable and quality APIP and the achievement of a goal of the implementation of effective and efficient supervision.

5. CONCLUSIONS

5.1. Conclusions

After the research was resulted and data analysis, the conclusion was showed that lead to the formulation of the problem, namely:

1. The strategy carried out by APIP to increase supervision as follows:
 - Understand the preparation an audit plan as outlined in the Annual Supervision Work Program (PKPT).
 - Understand the entire process of organizational activities in the Bandar Lampung Government.
 - Get involved in formulating the Annual Regional Government Work Program plan according to the priority scale.
 - Have full access when conducting periodic checks.
 - Maintain independence when carrying out inspections and tests.
 - Has regulations to strengthen the existence of the Inspectorate as an internal supervisor which is structurally under the Regional Head.
 - Carry out its functions as a supervisory apparatus starting from planning, implementation, to reporting.
 - Strategic Vision.
2. The role of APIP to obtain the objectives of effective and efficient supervision results was achieved by increasing APIP resources both in quality and quantity supported by supporting facilities and infrastructure for both the implementation of supervision and for the welfare of APIP itself.
3. Effective and Efficient Implementation of APIP's Role in Bandar Lampung was done by:
 - Review the efficiency / effectiveness of activities Periodically.
 - Conduct periodic reviews of the efficiency / effectiveness of activities.
 - Provide early warning to Leaders in carrying out duties and functions of Government Agencies.
 - Play a role in facilitating the implementation of SPIP in agencies.
 - Implement risk-based supervision, and periodically evaluate the effectiveness of SPIP.
 - Fostering good working relationships with other agencies / organizations that have operational links.
 - Fostering good working relationships with agencies related to the supervisory function (Provincial Inspectorate, BPKP, and BPK).

5.2. Recommendations

The suggestions recommended for optimizing the performance of the Inspectorate of Bandar Lampung in an effort to improve the quality of supervision at the Inspectorate of Bandar Lampung, namely:

1. The importance of improving the quality and quantity of the Inspectorate of Bandar Lampung. This increase can be achieved by recruiting the APIP Inspectorate who is competent as an auditor or supervisor for the government. If that happens, there will be people who are more competent because they master the performance and financial audits. In addition, it will also guarantee the capabilities of the Inspectorate employees. Besides that, it

- will also be accompanied by training, coaching work discipline and increasing understanding and knowledge of the Bandar Lampung Inspectorate APIP through the socialization of regulations for APIPs in the Inspectorate of the Bandar Lampung Government.
2. The addition of facilities and infrastructure such as laptops and facilities for the mobility of APIPs in carrying out surveillance activities, so that the monitoring activities can be carried out comprehensively in a short time. In addition, it is also necessary to increase funds from the Government for monitoring activities, because supervision is one of the factors that determines the success of regional management in the context of realizing community welfare.
 3. The importance of a regulation to strengthen the existence of the Inspectorate of Bandar Lampung in carrying out its duties as an internal supervisor. so that the position of the Inspectorate is no longer in a subordinate position from the highest leadership in the relevant Government Agency such as the Minister, Governor, Regent or Mayor. The inspectorate is under a new unit, namely the National Inspectorate, which is directly responsible to the President. In this way, the Inspectorate is believed to be independent and professional.
 4. Increase the development of Civil Servants (PNS) regularly so that there are no more cases involving PNS. In addition, it is important to socialize the latent dangers of corruption to all levels of society, so that the government and society can work together to achieve good government and clean government.

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