

How are the Annual Supervision Work Programs in the Local Government Inspectorate? (Evidence from Indonesia)

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ABSTRACT: The aim of this research was to answer the research problems: 1) analyzing the follow-up activities from the monitoring results conducted by BPKP Representative of Banten Province in 2015 to adjust the PKPT with the provisions contained in the Minister of Home Affairs Regulation No. 23 of 2007, 2) analyzing the follow-up activities of the monitoring results conducted by BPKP Representative of Banten Province in 2015 in order to determine the priority of supervisory activities by having consultation with the management/ stakeholders. This research used descriptive qualitative method, case study approach, and inductive analysis. It was conducted to the leaderships/ employees within the Inspectorate of South Tangerang City who involved in the preparation of annual supervisory work program: Head of Planning Sub-division, Region Superintendent II and Region Superintendent III within the Inspectorate of South Tangerang City. The results of this research were: 1) PKPT of Inspectorate of South Tangerang City on 2017 had contained the elements of what were regulated in the Minister of Home Affairs Regulation No. 23 of 2007 on Guidelines for Procedure of Monitoring on the Implementation of Local Government, 2) The Inspectorate of South Tangerang City has determined the supervisory activities which will be implemented.

Keywords: public sector accounting, auditing, local government, work program, supervisory

I. INTRODUCTION

The local government runs the duty to perform governmental functions in the region of their jurisdiction; provincial, municipality or district. According to Article 5 paragraph (4) of Constitution No. 23 of 2014 on Local Government, it is mentioned that the local government runs central government affairs in the regions based on the principles of decentralization, deconcentration and co-administration. Local government is formed so that the service to the society becomes closer and can be adapted to the needs of each region, Nurcholish, H. (2005).

Each local government has its own development plan by adapting the needs of the society in the region. The development plan is based on the priority of its importance, considering that the resources owned by the local government are limited. From the program priority and the selected activities, the head of the local government is assisted by all apparatus allocating the resources they have to implement the programs and activities (Hanying and Chuanglin, 1997). The programs and activities are carefully planned and implemented using the allocated resources as well as possible. The aim is that the programs and activities can be implemented in accordance with the plans that have been prepared previously and the benefits can be perceived by the society.

Programs and activities run by each local government can be implemented effectively if appropriate internal control is performed. Governmental Regulation No. 60 of 2008 on Government Internal Control System (SPIP) states that every head of local government is responsible for the effectiveness of SPIP in his/ her regional office. To strengthen and support the effectiveness of SPIP, the head of the local government can perform internal control over the implementation of duties and functions of government office and conduct guidance of the implementation of SPIP. The

tasks and functions of internal control in local government are implemented by the Government Internal Supervisory Apparatus (APIP). APIP exercises internal control through auditing, reviewing, evaluating, monitoring and other supervisory activities.

APIP is an apparatus owned by heads of the local government that have the duty and authority to conduct internal control through consulting and assurance services. Consulting service is a strategic recommendation that has leverage in improving the performance of partners, Siregar (2016). Assurance service is the provision of information to the head of the local government about the performance of the task achievement of the partners. The role and function of APIP in the local government is performed by the Inspectorate, led by an inspector who is directly responsible to the head of the local government.

APIP must have appropriate capability, either institutionally, business processes/ governance of supervision, and human resources in order to perform its duties effectively (BPKP, 2011). APIP performs an assessment using the Internal Audit Capability Model (IA-CM) model to obtain an overview of its capabilities and develop a capability enhancement plan that is required for further development of the APIP organization (BPKP, 2011). The IA-CM model is a model developed by the Institute of Internal Auditors (IIA), a framework that identifies the critical aspects needed for effective internal control in the public sector (BPKP, 2011). BPKP has the duty to carry out the development of the internal control capability of the government as stated in the third mission of BPKP, "Improving the Capacity of APIP" (BPKP, 2011). BPKP facilitates APIP in Indonesia to improve its capability to realize the effective APIP (BPKP, 2011).

APIP Governance Assessment, conducted by BPKP representative of Banten Province at the Inspectorate of South Tangerang City, uses IA-CM model. The assessment includes six elements of internal control into APIP business processes: the role of APIP services, human resource management, professional practice, accountability and performance management, organizational culture and relationships, and governance structures (BPKP, 2011). Each of these elements has 1 (one) to 3 (three) of Key Process Areas (KPA) that must be fully met for an APIP to reach a certain level of capability (BPKP, 2011). For instance, the element of Professional Practice Level 2 has 2 (two) KPA; the professional practice framework and the process, as well as supervisory planning are based on the priority of management/ stakeholders. This research will be focusing on the second KPA on the element of Professional Practice Level 2, the supervision planning based on management priorities/ stakeholders.

BPKP Representative of Banten Province has conducted monitoring of APIP capability infrastructure at the Inspectorate of South Tangerang City in 2015. This stage covers identification and evaluation of improvements that have been performed by the Government of South Tangerang City on assessment result of year 2014, area of improvement analysis, and steps that must be performed by APIP of South Tangerang City in an effort to improve the capability of governance to level 2 (infrastructure). This monitoring activity aims to all the elements of leadership and employees in the Inspectorate of South Tangerang City have the same understanding on efforts to increase the capabilities of APIP (BPKP Banten 2015). Based on the monitoring results, especially the second KPA on professional practice level 2, it is obtained the following results:

1. The Annual Supervisory Work Program (PKPT) of the Inspectorate of South Tangerang City in 2015 is not fully in accordance with the Regulation of the Minister of Home Affairs No. 23 of 2007 concerning the Guidelines for the Procedure of Supervision over the Implementation of Local government.
2. PKPT Inspectorate of South Tangerang City has not fully reflected the areas and topics that are considered to be the priority of APIP activities in consultation with management/ stakeholders.

The regulation of the Head of BPKP No.PER-1633/K/JF/2011 December 27, 2011 on Technical Guidelines for Capacity Improvement of Government Internal Supervisory Apparatus was issued to provide facilities to APIP leaders in an effort to increase their capability (BPKP, 2013). In these guidelines, there are steps to increase APIP's capability to achieve Infrastructure (level 2) and Integrated (level 3) level capabilities. The steps are arranged in each Key Process Area (KPA) for each internal control element. The supervision planning based on management/ stakeholder priorities is the second KPA of the element of Professional Practice level 2 (Infrastructure).

The PKPT of Inspectorate of South Tangerang City must be carefully arranged so that it can support South Tangerang City Government in achieving its objectives. PKPT must be prepared in accordance with applicable laws and standards issued by the Indonesian Government Internal Auditors Association (AAIPI) as the professional organization that oversees the APIP organization in Indonesia.

Based on the discussion that has been discussed above, the research problem are: 1) how is the follow-up activities of Inspectorate of South Tangerang City on the recommendation of monitoring result conducted by BPKP Representative of Banten Province in 2015 to adjust PKPT with the provisions contained in the Regulation of Minister of Home Affairs No. 23 of 2007?, 2) how is the follow-up activities of Inspectorate of South Tangerang City on

recommendation of monitoring result conducted by BPKP Representative of Banten Province in 2015 in order to determine the priority of supervisory activity in consultation to the management/ stakeholders?

The aim of this research was to answer the research problems above: 1) analyzing the follow-up activities from the monitoring results conducted by BPKP Representative of Banten Province in 2015 to adjust the PKPT with the provisions contained in the Minister of Home Affairs Regulation No. 23 of 2007, 2) analyzing the follow-up activities of the monitoring results conducted by BPKP Representative of Banten Province in 2015 in order to determine the priority of supervisory activities by having consultation with the management/ stakeholders.

II. RESEARCH METHOD

This research used descriptive qualitative method, case study approach, and inductive analysis. According to Creswell (2014), qualitative research is an explorative method to understand the problems that occur due to social life. Moreover, according to Sekaran (2006), inductive analysis is a process where a person observes a particular phenomenon and draws a conclusion. Based on the aim, this research used normative approach because it aimed to give suggestions on facts/ practices that were observed based on certain theory. In this research, the author tried to use a case study approach which is one of the approaches in qualitative research, (Richards and Morse, 2012). It was chosen by the author because this research tried to explore one case through the collection of detailed and in-depth data and involved a variety of information sources.

In this research, the author will use primary and secondary data. The primary data were in the form of semi structured interview (Newton, 2010). It was conducted to leaderships/ employees within the Inspectorate of South Tangerang City who were involved in the preparation of annual supervisory work program: Head of Planning Sub-division, Region Superintendent II and Region Superintendent III at the Inspectorate of South Tangerang City. In addition, the secondary data were in the form of journals, books, regulations, and other literature related to internal audit capability model, (Rezaee, 2002).

The first step conducted by the author is data collection. Data collection meant that the researchers receive all documents and information objectively and in accordance with the selected data collection techniques. The data collection consisted of primary and secondary data collection. Primary data collection was conducted by interview.

The second step was data reduction. This step was conducted by summarizing, selecting the main points, focusing on the important things, and finding the theme and pattern. Data reduction can be assisted by electronic equipment, by coding on certain aspects or simply called by coding. Coding is a process of organizing data by collecting pieces of information (or parts of text or images) and writing categories within boundaries. According to Saldana (2009) "A code in qualitative inquiry is symbolic of the summative, salient, essence-capturing, and / or evocative attribute for a portion of language-based or visual data."

After data reduction, the next step data presentation. Sugiyono (2015) explained that presenting the data will make it easier to understand to what happened and plan the next work. Furthermore, it is argued that data presentation, in addition to narrative text, can also be a graph, matrix, network, or chart. The last step of Miles and Huberman's model analysis techniques is conclusion or verification. Findings in qualitative research can be a description or picture of an object that is previously unclear and become clear after being examined. The finding can be a causal relationship or interactive hypothesis or theory (Sugiyono, 2015).

III. FINDING AND DISCUSSION

1. The Appropriateness with the Minister of Home Affairs Regulation No. 23 of 2007

BPKP representatives of Banten Province had conducted an APIP governance assessment within the Inspectorate of South Tangerang City in 2014. The assessment was carried out by using the Internal Audit Capability Model (IA-CM) model. The IA-CM model assesses the six elements of internal control of APIP's business processes: the role of APIP services, human resource management, professional practice, accountability and performance management, organizational culture and relationships, and governance structures (BPKP, 2011). Each of these elements has 1 (one) to 3 (three) Key Process Areas (KPA) that must be fully met so that APIP can reach certain level of capability. The element of Professional Practice Level 2 (Infrastructure) has 2 (two) KPAs: professional practice frameworks and its processes, and supervisory planning based on management/ stakeholder priorities. This research will be focusing on the second KPA on the element of Professional Practice Level 2: supervision planning based on management priorities/ stakeholders.

Based on the assessment conducted by BPKP Banten Representative, APIP Inspectorate level capability of South Tangerang City was at level 1 (Initial). The assessment result to KPA of the two elements of Professional Practice draws the conclusion that the Inspectorate of South Tangerang City did not have an annual supervisory work program (PKPT) that was in accordance with applicable regulations. Based on the conclusion, BPKP Representative of Banten

Province recommends that the Inspectorate of South Tangerang City develop PKPT in accordance with the applicable regulations.

BPKP representatives of Banten Province followed up the APIP governance assessment results in 2014 by conducting monitoring activities on APIP capability infrastructure at the Inspectorate of South Tangerang City in 2015. Identification and evaluation of the improvements were conducted at this stage which have been conducted by the Government of South Tangerang City on the results of the assessment 2014, area of improvement analysis, and steps to be taken by APIP of South Tangerang City in an effort to improve the governance capability to level 2 (infrastructure). This monitoring activity was aimed at all the elements of leaderships and employees within the Inspectorate of South Tangerang City to have the same understanding on efforts to increase the capability of APIP (BPKP Banten 2015, 2). Based on the monitoring results, especially the second KPA on the element of Professional Practice level 2, it is known that the Inspectorate PKPT of South Tangerang City 2015 had not been fully in accordance with the Regulation of the Minister of Home Affairs No. 23 of 2007 concerning Guidelines for Supervisory Procedure over the Implementation of Local Government.

The Regulation of the Minister of Home Affairs No. 23 of 2007 concerning Guidelines for Supervisory Procedure over the Implementation of Local Government is a derivative rule from the Regulation of the Government No. 79 of 2005 concerning Guideline for the Development and Supervision of the Implementation of Local Government, especially Article 28 paragraph (3). Article 6 of the Regulation of the Minister of Home Affairs stipulates the elements that must be listed in PKPT, they are:

- a. the scope;
- b. the inspection objective;
- c. the examined SKPD;
- d. the inspection schedule;
- e. the number of personnel;
- f. the inspection budget; and
- g. the published report of inspection results.

Inspectorate PKPT of South Tangerang City of 2016 was stipulated by Decision of Inspector of South Tangerang City No. 700/262-Perenc on December 31, 2015 concerning Supervisory Work Program of 2016. Inspectorate PKPT of South Tangerang City of 2016 contained description of activity to be implemented, the objective of activity, and the object of inspection namely the objective of the supervisory activity. Inspectorate PKPT of South Tangerang City in 2016 did not include inspection budget, inspection schedule, number of personnel, or the published report of inspection results. The descriptions of the activity, the purpose of implementation of the activity, and the object of inspection have been mentioned in the above description.

Based on the results of interviews to the resource persons that had been conducted by the author, the Inspectorate of South Tangerang City established PKPT 2016 based on the discussion between the Head of Planning Sub-division and 4 (four) Superintendent Inspectors. The topic of discussion was a description of supervisory activities to be performed in 2016 and the division of SKPD which becomes the object of inspection to the 4 Superintendent Inspectors. The Head of Sub-division prepared the concept of the details of the supervisory activity and the object of inspection which was then discussed with the Superintendent Inspectors to obtain mutual agreement. The results of the discussion were submitted to the Secretary of the Inspectorate to obtain a review before being submitted to and issued by the Inspector. After PKPT is issued, the Head of Planning Sub-division shall prepare an inspection budget, the schedule for the implementation of supervisory activities, and the amount of personnel allocated for performing the supervisory activities.

The Inspectorate of South Tangerang City had not implemented the recommendation of monitoring result by BPKP Representative of Banten Province in 2015 at PKPT 2016. PKPT 2016 only contained description of supervisory activity, objective of supervisory activity, and object of inspection. The budgets of inspection, the schedule for the implementation of supervisory activities, and the amount of personnel allocated for performing supervisory activities were prepared after the PKPT is issued. It was caused by several factors:

- a. limited human resource competence within the Inspectorate of South Tangerang City at the preparation time of PKPT,
- b. they had not performed the technical guidance related to the preparation of proper PKPT from BPKP Representative team of Banten Province,
- c. lack of reference to the appropriate PKPT format.

Inspectorate PKPT of South Tangerang City of 2017 was stipulated by the Decision of South Tangerang City Inspector No.770/246-inspek on 30 December 2016 concerning Supervisory Work Program of 2017. Inspectorate PKPT

of South Tangerang City 2017 includes the description of supervisory activities, supervisory background, supervisory scope, audit objectives, the examined SKPD, schedule of inspection, number of personnel, inspection budget, and the published report of the inspection. The descriptions of the activity, the implementation objective of the activity, and the object of inspection have been mentioned in the description above. In addition, inspection budget, schedule of inspection, number of personnel, and the report from monitoring activities are listed in Appendix 7, Appendix 8, and Appendix 9 of this research.

Based on the results of interviews to resource persons that have been conducted by the author, the Inspectorate of South Tangerang City established PKPT 2017 based on the discussion between the Head of Planning Sub-division and 4 (four) Superintendent Inspectors. The topics of discussion are the description of supervisory activities to be performed in 2017, the division of SKPD which becomes the object of inspection to the 4 Superintendent Inspectors, inspection budget, inspection schedule, the number of personnel allocated to performed the inspection activities, and the number of the reports. The Subdivision Head prepared the concept of all these elements, then discussed with the Superintendent Inspector for a joint agreement. The results of the discussion were submitted to the Secretary of the Inspectorate for having a review before being submitted to and issued by the Inspector.

The Inspectorate of South Tangerang City has conducted follow-up activities on the recommendation of monitoring result that was conducted by BPKP Representative of Banten Province in 2015 at PKPT 2017. PKPT 2017 contained description of supervisory activities, objectives and scope of supervisory activities, inspection object, inspection budget, supervisory activities, the number of personnel allocated for performing supervisory activities, and reports from the implementation of monitoring activities. It was caused by the acquisition of reference on the format of PKPT that is considered as adequate by BPKP Representative of Banten Province; from the Inspectorate of Tangerang City and Inspectorate of Serang Regency. The Inspectorate of South Tangerang City used the reference to develop the PKPT of 2017.

The Inspectorate of South Tangerang City had followed up the recommendation of monitoring result that was conducted by BPKP Representative of Banten Province in 2015, especially the PKPT of 2017. Inspectorate PKPT of South Tangerang City 2017 contained elements as regulated in Article 6 of Regulation of Minister of Home Affairs No. 23 of 2007 concerning Guidelines for Supervision Procedure on the Implementation of Local government:

- a. the scope;
- b. the inspection objective;
- c. the examined SKPD;
- d. the inspection schedule;
- e. the number of personnel;
- f. the inspection budget; and
- g. the published report of inspection results.

However, BPKP Representative of Banten Province had not conducted an assessment/ monitoring of PKPT format that had been prepared by the Inspectorate of South Tangerang City. The Inspectorate of South Tangerang City had to ask BPKP representative of Banten Province to conduct assessment/ monitoring of PKPT format that had been compiled. Assessment/ monitoring activities have to be implemented to the level of conformity based on PKPT format that had been prepared by the Inspectorate of South Tangerang City with the applicable provisions, especially the Regulation of the Minister of Home Affairs No. 23 of 2007. The result of assessment/ monitoring can be the basis for the Inspectorate of South Tangerang City to take an inspection to ensure that the PKPT they are compiling is appropriate and in accordance with the applicable regulations.

2. Priority on the activities of the Government Internal Supervisory Apparatus (APIP)

Based on the assessment conducted by BPKP Banten Representative in 2014, it is known that APIP Inspectorate level capability of South Tangerang City was at level 1 (Initial). The results of the assessment on the KPA of both elements of Professional Practice drew the conclusion that the Inspectorate PKPT of South Tangerang City had not fully reflect the areas and topics that were considered to be the priority of APIP activities by consulting the management/ stakeholders. Based on the conclusion, BPKP Representative of Banten Province recommended that the Inspectorate of South Tangerang City developed the PKPT based on the priority of APIP management.

BPKP representatives of Banten Province conducted the follow-up to the assessment results of APIP governance in 2014 by monitoring the infrastructure of APIP capability within the Inspectorate of Tangerang Selatan City in 2015. At this stage, identification and evaluation of improvements were conducted in which they had been conducted by the Government of South Tangerang City on the assessment results of 2014, area of improvement analysis, and steps to be taken by APIP of South Tangerang City in an effort to improve governance capability to level 2

(Infrastructure). Based on the monitoring results, especially the second KPA on the element of Professional Practice level 2, it was known that the Inspectorate PKPT of South Tangerang City 2015 had not fully illustrated the existence of management priority. There was still a supervisory activity plan that was based on the entire population in the form of regular audit.

Regulation of the Head of BPKP No.PER-1633/K/JF/2011 on December 27, 2011 concerning Technical Guidelines for Capacity Improvement of Government Internal Supervisory Apparatus was issued to provide facilities to the leadership of APIP in an effort to increase its capability and serve as guidance for BPKP employees who acted as facilitator to understand concept and implementation of APIP capability development (BPKP, 2013). In the guidelines, there were steps to increase APIP's capability to achieve the Infrastructure (level 2) and Integrated (level 3) level capabilities. The steps were arranged to each Key Process Area (KPA) on each internal capability control element. Supervision planning that was based on management/ stakeholder priorities was the second KPA of the element of Professional Practice capability level 2 (Infrastructure). The steps for increasing the capability of KPA include:

- a. Identifying organizational units and documenting them in the audit universe;
- b. Cooperating with other units and/ or stakeholders to determine the time period covered by the monitoring plan and the considered area/ issue as the priority;
- c. Identifying supervisory assignments including those that are cyclical to be part of the plan;
- d. Determining the supervisory objectives and scope of each assignment;
- e. Determining the required resources (human, financial and material) to perform additional monitoring and supplementary tasks that may be required if other unit/ stakeholder leaders require other supervisory services; and
- f. Obtaining the approval from the Minister/ Head of LPNK/ Governor/ Regent/ Mayor on the required plans and resources.

Inspectorate PKPT of South Tangerang City of 2016 was stipulated by Decision of South Tangerang City Inspector No. 700/262-Perenc on December 31, 2015 concerning Supervisory Work Program of 2016. Inspectorate PKPT of South Tangerang City 2016 contained the description of activities to be implemented, the objectives and aims of supervision activities, and the object of inspection that was the subject to monitoring activities. The description of supervisory activities of the Inspectorate of South Tangerang City in 2016 was listed in the description at the beginning of this chapter.

Based on the results of interviews to the sources that have been conducted by the author, the Inspectorate of South Tangerang City had identified the organizational units that became the object of inspection and then took it as document into the audit universe. The Inspectorate of South Tangerang City had also identified cyclical surveillance activities as well as the objectives and scope of each monitoring activity. Identification of these elements was performed in the framework of PKPT preparation. The PKPT had been arranged and submitted to the regional head for approval.

The Inspectorate of South Tangerang City had not cooperated with the leaders of organizational units and/ or other stakeholders to determine the schedule and area/ issues that were considered as a priority. This was realized in one of the surveillance activities that were undertaken by the Inspectorate of South Tangerang in 2016; it was a Regular Inspection. The scope of Regular Inspection was financial management, administration of government affairs, personnel management and management of the property owned by SKPD. The inspection object was the entire SKPD and parts of the Regional Secretariat. This inspection was performed 2 (two) times in 1 (one) year. The schedule of Regular Inspection is determined by the Inspectorate of South Tangerang City without any consultation to the organizational unit that is the object of the inspection.

The Inspectorate of South Tangerang City had not implemented the recommendation of monitoring result that was implemented by BPKP Representative of Banten Province in 2015 at PKPT year 2016. It was caused by the need Regular Inspection to know deviation that occurred in SKPD. The wide scope of Regular Inspection allowed the inspection team to obtain a comprehensive picture of the conditions occurring on the object of the inspection. On the other hand, the Inspectorate of South Tangerang City had developed a thematic supervision activity plan that had a narrower scope and focused on specific supervisory themes. This thematic monitoring activity was one of the efforts to keep the scope of its monitoring activities to be more focused on a particular supervisory theme.

Inspectorate PKPT of South Tangerang City of 2017 was stipulated by Decision of South Tangerang City Inspector No. 770/246-inspek on 30 December 2016 concerning Supervisory Work Program of 2017. Inspectorate PKPT of South Tangerang City 2017 included the description of supervisory activities, supervisory background, scope of supervision, audit objectives, the examined SKPD, the schedule of inspection, number of personnel, inspection budget, and inspection report issued. The description of surveillance activities of the Inspectorate of South Tangerang City of 2017 was listed in the description at the beginning of this chapter.

Based on the results of interviews to the sources that had been conducted by the author, the Inspectorate of South Tangerang City had identified the organizational units that became the object of inspection and took them as document into the audit universe. The Inspectorate of South Tangerang City had also identified cyclical surveillance activities as well as the objectives and scope of each monitoring activity. Identification of these elements was performed in the framework of PKPT preparation. The PKPT had been arranged and submitted to the regional head for approval.

The Inspectorate of South Tangerang City had not cooperated with the head of the organizational unit and/ or other stakeholders to determine the schedule of implementation of monitoring activities and the considered areas/ issues as the priority of monitoring activities. All description of supervisory activities in the PKPT was arranged thematically. Thus, the scope of monitoring activities was narrower than the Regular Inspection so that it focused on specific supervisory themes. However, the area/ topic of the supervision scope and the schedule for the implementation of supervisory activities were determined by the Inspectorate of South Tangerang City without any consultations with the organizational unit that was the object of the inspection.

The Inspectorate of South Tangerang City had not conducted the follow-up to the recommendation of monitoring result conducted by BPKP Representative of Banten Province in 2015 at PKPT of 2017. The Inspectorate of South Tangerang City had determined the area/ topic subject to inspection by changing the supervision activity of Regular Inspection into thematic supervisory activities that had a narrower scope than Regular Inspection. However, the area/ topic subject to the inspection that was determined by the Inspectorate of South Tangerang City was not the result of consultation of the leader of the examined organizational unit. In addition, the implementation schedule of supervisory activities was also determined by the Inspectorate of South Tangerang City without any consultations with the head of the examined organizational unit.

The Inspectorate of South Tangerang City had not conducted the follow-up to the recommendation of monitoring result conducted by BPKP Representative of Banten Province in 2015, either PKPT of 2016 and 2017. The Inspectorate of South Tangerang City performed all supervision activities that were contained in the PKPT to all SKPD which become the object of inspection. The Inspectorate of South Tangerang City determined the areas/ topics that were subjected to supervision inspection with the following considerations:

- a. The constraints of the Inspectorate team of South Tangerang City in performing the supervisory assignment of the previous year,
- b. The existence of orders or duties derived from the Inspectorate agencies of the South Tangerang City: the Ministry of Home Affairs. The orders or supervisory duties of the Ministry of Home Affairs were contained in the Supervision Policy stipulated by the Minister of Home Affairs on each year,
- c. The results of supervision conducted by other agencies, such as the Supreme Audit Agency (BPK), BPKP, and the Inspectorate of Banten Province,
- d. Current issue that occurred in the South Tangerang City environment,
- e. The request from the regional head, and
- f. Public complaints.

The Monitoring Policies issued by the Ministry of Home Affairs served as guidelines for the Regional Inspectorate in preparing the supervisory task description. The Head of Planning Sub-division performed the supervisory task description contained in the Supervision Policy by adjusting the existing conditions at South Tangerang City. Therefore, not all job descriptions listed in the Supervision Policy were implemented by the Inspectorate of South Tangerang City.

The Inspectorate of South Tangerang City had to work with other organization/ stakeholder unit leaders to determine the time period covered by the monitoring plan and the area/ issue that was considered as a priority. By having the consultation, supervision activities conducted by the Inspectorate of South Tangerang City became more focused and obtained additional value, especially to the achievement of the objectives of the organizational unit that was being examined; generally, in the implementation of local government at South Tangerang City. The Inspectorate of South Tangerang City also had to increase the competence in the risk assessment/ evaluation to determine monitoring activities that were considered as a priority. The priority setting of supervision activities had the aim to make the Inspectorate of South Tangerang City perform the function as APIP effectively and efficiently.

IV. CONCLUSION

Based on the results of the analysis that has been discussed in Chapter IV, the authors draw some conclusions:

1. The Inspectorate of South Tangerang City had conducted the follow-up to the recommendation of monitoring result of capability infrastructure conducted by BPKP Representative of Banten Province in 2015, especially at PKPT of 2017. Inspectorate PKPT of South Tangerang City of 2017 had contained elements as regulated in

Regulation Minister of Home Affairs No. 23 of 2007 concerning Guidelines for Procedure of Supervision on the Implementation of Local Government.

2. The Inspectorate of South Tangerang City has not conducted the follow-up to the recommendation of monitoring result conducted by BPKP Representative of Banten Province in 2015, either PKPT of 2016 and 2017. The Inspectorate of South Tangerang City had determined the area/ topic subject to inspection by arranging thematic supervision activities, namely surveillance activities that focus on specific supervisory themes. However, the area/ topic of supervisory activity was determined by the Inspectorate of South Tangerang City without any consultation to the leaders of other organizational units/ stakeholders. The implementation schedule of activities was also determined by the Inspectorate of South Tangerang City without any consultations to the organizational unit under review. The Inspectorate of South Tangerang City determined the supervisory activities to be conducted with several considerations, including:
 - a. The constraints of the Inspectorate team of South Tangerang City in performing the supervisory assignment of the previous year,
 - b. The existence of orders or duties derived from the Inspectorate agencies of the South Tangerang City: the Ministry of Home Affairs. The orders or supervisory duties of the Ministry of Home Affairs were contained in the Supervision Policy stipulated by the Minister of Home Affairs on each year,
 - c. The results of supervision conducted by other agencies, such as the Supreme Audit Agency (BPK), BPKP, and the Inspectorate of Banten Province,
 - d. Current issue that occurred in the South Tangerang City environment,
 - e. The request from the regional head, and
 - f. Public complaints.

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- [16.] Keputusan Inspektur Kota Tangerang Selatan Nomor: 700/227-SU/inspek tanggal 28 November 2016 tentang Standar Operasional Prosedur (SOP) Penyusunan Program Kerja Pengawasan Tahunan (PKPT).
- [17.] Keputusan Inspektur Kota Tangerang Selatan Nomor 770/246-inspek tanggal 30 Desember 2016 tentang Program Kerja Pengawasan Tahun 2017.
- [18.] Perwakilan BPKP Provinsi Banten. Laporan Hasil *Assessment* (Evaluasi) Tata Kelola pada Inspektorat Kota Tangerang Selatan Tahun 2013 Nomor LEV-304/PW30/3/2014 tanggal 4 Agustus 2014
- [19.] Perwakilan BPKP Provinsi Banten. Laporan Hasil Monitoring Kesiapan Infrastruktur Kapabilitas APIP pada Inspektorat Kota Tangerang Selatan Nomor LAP-395/PW30/6/2015 tanggal 23 November 2015.