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THE ROLE OF THE REGIONAL INSPECTORATE AS AN APPARATUS GOVERNMENT INTERNAL SUPERVISION (APIP)
(Study on Metro City Regional Government)

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Abstract

The Regional Inspectorate acts as the Government Internal Supervisory Apparatus (APIP) that oversees the implementation of local government through audit, review, evaluation, and monitoring functions, and has transformed into a strategic partner (trusted advisor) and quality assurance (quality assurance). This study aims to analyze the role of the Regional Inspectorate as APIP of Metro City and the factors that hinder the implementation of its duties by using normative and empirical juridical approaches through primary and secondary data analyzed in a qualitative juridical manner. The results of the study show that juridically, the role of the Metro City Regional Inspectorate already has a legal basis through the Metro Mayor Regulation Number 24 of 2025, but its implementation has not been optimal due to the limitations of functional auditors, the conflict of hierarchical control through the Regional Secretary, budget limitations, the absence of regulations on the protection of auditors' careers, the low transparency of supervisory report results, and the lack of compliance of regional apparatus organizations with the recommendations of the results audit. Therefore, institutional strengthening is needed through the repositioning of the Inspectorate's accountability path to the Mayor, the addition of functional auditors, the increase in the supervision budget, the establishment of regulations for the protection of the auditor profession, and the increase in transparency of supervisory results in order to realize more effective local government accountability.

INTRODUCTION

Indonesia is a Unitary State in the form of a Republic, consisting of several islands(Wijayanti, 2016). Indonesia has extraordinary cultural wealth and is not owned by other countries, one of the pride of the Indonesian nation because of the diversity of ethnicities, cultures/customs that have noble values inherited by ancestors to be preserved and have a high enough value as a tool to build the character of the nation and is capital as a local wisdom that is proud of each region through provinces and districts/cities throughout the archipelago as long as it is still recognized and does not contradict the values of national wisdom, namely the values of Pancasila.Click or tap here to enter text.(Thontowi et al., 2024)

Law is a symptom of society, therefore the development of law (its arose, transformation and transition) is in line with the development of society. Legal development is a reflection of community development.(Stuttgart, 2009)

The state of law is a concept of the existence of a state. According to Lintje, Anna Marpaung explained that the state is an organization that is the product of politics, which in this case can also be interpreted as a policy, strategy, steps, tips or wisdom, policies to achieve the desired goals. (Jainah et al., 2020)

The state of law (rechtstaat) in the juridical perspective is a power order that places the law as the main basis in every action of state administrators and citizens. According to Zulfi Diane Zaini, the principle of the state of law requires consistent legal certainty, where laws and regulations must be able to provide real protection for every subject of law. In the context of economic development and bureaucracy, the existence of the law functions as a control tool so that power is not exercised arbitrarily, so that the state's goal of creating social justice can be achieved through transparent and accountable mechanisms. (Rizky Reza Pahlevi et al., 2021)

Furthermore, the implementation of the rule of law in Indonesia cannot be separated from the values of Pancasila which prioritize a balance between rights and obligations. Law enforcement within the framework of the rule of law must be supported by the integrity of law enforcement officials and a strong supervisory system to ensure that existing regulations are not only normative articles, but also have effectiveness in practice. This is very crucial in the implementation of local government, where every autonomy policy must remain based on the rule of law to minimize the risk of irregularities that can harm the public interest and state finances. (Iskandar et al., 2024)

In line with the principle of the state of law, the granting of autonomy to the regions is a manifestation of efforts to bring public services closer and accelerate the realization of community welfare. However, the decentralization of authority within the framework of the Unitary State of the Republic of Indonesia also carries great risks in the form of potential distortions of power at the local level. Therefore, the constitutional mandate regarding the rule of law must be translated into clean local governance, where every policy taken by the Regional Government must be accountable both legally and morally. In this context, the implementation of the Government Internal Control System (SPIP) is a vital instrument to mitigate these risks. (Susiana, 2018)

The existence of the Regional Inspectorate as a Government Internal Supervision Apparatus (APIP) is not just a complement to the organizational structure of the regional apparatus, but a manifestation of the state control function to ensure that the principle of Rechtstaat is truly upheld in the regions. Without strong internal supervision, the noble ideals of Pancasila and the 1945 Constitution in realizing a just and prosperous society will be hampered by unaccountable governance practices.

The implementation of clean, transparent and accountable local government is the main pillar in realizing good governance. In the context of regional autonomy in Indonesia, the granting of broad authority to local governments must be accompanied by strong control mechanisms so that existing power is not abused and remains oriented towards the welfare of the community.(Fauzi, 2019)

Supervision is an essential instrument in the government management function to ensure that every activity runs in accordance with the applicable plans and laws and regulations. Without effective supervision, the risk of maladministration, budget inefficiency, and corruption, collusion and nepotism (KKN) practices in the regional bureaucracy will increase.

The Government Internal Supervision Apparatus (APIP), which in this case is represented by the Regional Inspectorate, has a strategic role as the first line of defense in the government's internal control system. The Inspectorate not only functions as an "auditor" who looks for errors, but also as a consultant and quality assurance for the performance of all regional apparatus. The existence of the Regional Inspectorate is affirmed in Law Number 23 of 2014 concerning Regional Government. However, history shows that the position of the Inspectorate is often considered structurally weak. Therefore, the Government issued Government Regulation Number 72 of 2019 as an amendment to Government Regulation Number 18 of 2016 to strengthen the position and independence of the Inspectorate in the regions.(J. Stuttgart Hawkins, 2004)

One of the fundamental problems that often hinders the performance of the Inspectorate is the issue of independence. Administratively, the Inspectorate is under and responsible to the Regional Head. This creates a real conflict of interest, where the Inspectorate is required to oversee bureaucratic policies and behaviors led by their own direct superiors.

Metro City as an integral part of the Lampung Province area, has very fast development dynamics. As a developing area, Metro City demands an internal supervision system that is not only administrative-formal, but also substantial-proactive. However, in practice, the role of the Metro City Inspectorate is often faced with major challenges, especially regarding the extent to which independence and effectiveness of supervision can run in the midst of power relations in the local government structure.

Although the regulation of strengthening the Government Internal Supervisory Apparatus (APIP) has been carried out through various changes in laws and regulations, including the demand to strengthen coordination between internal supervisors and law enforcement officials, there is still a gap between the expectations of legal norms (Das Sollen) and the reality on the ground (Das Sein).

Problems regarding the limitations of authority, the quality of supervisory human resources, and bureaucratic structural obstacles in Metro City are allegedly still obstacles to the optimization of the Inspectorate's function in maintaining the integrity of local government administration. In addition to structural factors, technical obstacles such as the limited number of auditors and competent Regional Government Affairs Supervisory Officers (P2UPD) are often obstacles in the field. A high workload with a wide scope of supervision throughout the Metro City area is often not commensurate with the availability of personnel and adequate supervision budget support.

Empirically, the work of the Metro City Inspectorate as the Government Internal Supervisory Apparatus (APIP) is still hit by structural and operational ambivalence. Although its independence is guaranteed through Government Regulation Number 72 of 2019, the dominance of the hierarchy places this supervisory institution bureaucratically under the control of the Mayor. Psychological obstacles in the form of reluctance (ewuh pakewuh) often arise when auditors must investigate the policies of regional heads and the dominant Regional Apparatus Organization (OPD). This real problem is increasingly complicated due to the deficit in the quantity of certified functional supervisors, coupled with the low commitment of the relevant agencies in executing recommendations for improvement on supervisory findings.

This condition reflects the sharp disparity between the ideal norm (das sollen) and the sociological reality in the region. The majority of previous legal literature has usually evaluated the supervisory function only within a normative-formal framework or budget governance, without exploring the cultural constraints of local bureaucracy. The study of the firmness of the objectivity of the Metro City Inspectorate in the vortex of regional power relations is still a scientific empty space so far. Thus, this research is directed to unravel these problems as well as formulate the institutional reconstruction of the Government Internal Supervision Apparatus (APIP) so that it can operate independently, authoritatively, and effectively.

Based on this background, it is very important to examine in depth how the role of the Metro City Inspectorate is implemented after the enactment of regulations to strengthen the government's internal supervisory apparatus. This research is needed to see whether changes in regulations nationally have had a significant impact on the courage and objectivity of supervision at the local level.

Based on the above background description, the author is interested in conducting research on the case, so the author will pour it in the form of a thesis scientific paper entitled: The Role of the Regional Inspectorate as a Government Internal Supervision Apparatus (APIP) (Study on the Regional Government of Metro City).

RESEARCH METHODS

This study uses normative juridical methods and empirical juridical methods. The normative juridical approach is carried out through the study of relevant laws and regulations, legal theories, and literature, while the empirical juridical approach is carried out by collecting primary data through field studies to determine the implementation of the role of the Regional Inspectorate as the Government Internal Supervision Apparatus (APIP) of Metro City. The data obtained from literature studies and field studies are then analyzed in a qualitative juridical manner to obtain conclusions about the role of the Regional Inspectorate and the factors that hinder the implementation of its supervisory function.

RESULTS AND DISCUSSION

A. The Role of the Regional Inspectorate as a Government Internal Supervision Apparatus (APIP) of Metro City

The Metro City Regional Inspectorate has a strategic role as the Government Internal Supervisory Apparatus (APIP) in realizing clean, transparent, and accountable governance. Its existence functions as an internal supervision instrument that ensures that all local government implementations run in accordance with the provisions of laws and regulations and supports the application of good governance principles.

Juridically, the position of the Regional Inspectorate is regulated in the Metro Mayor Regulation Number 24 of 2025 which emphasizes that the Inspectorate is a supervisory element of the implementation of local government. In carrying out their duties, the Inspector is responsible to the Mayor through the Regional Secretary so that it has a coordinating function in the local government system.

The analysis of the role of the Regional Inspectorate uses Lawrence M. Friedman's legal system theory which focuses on three elements, namely legal structure, legal substance, and legal culture. These three elements are interrelated so that the effectiveness of supervision does not only depend on regulations, but also on the institutions and work culture of government apparatus.

From the aspect of legal structure, the Inspectorate organization has been systematically formed through the Inspector, Secretariat, Assistant Inspectors I to IV, and Functional Position Groups. The division aims to increase the effectiveness of supervision through task specialization, but the limited number of auditors causes the workload to be unbalanced with the number of audit objects so that the quality of supervision is not optimal.

From the aspect of legal substance, the implementation of supervision is guided by Metro Mayor Regulation Number 24 of 2025, Government Regulation Number 12 of 2017, and Law Number 23 of 2014. The regulation gives the authority to APIP to carry out audits, reviews, evaluations, monitoring, and coaching as a preventive effort to prevent irregularities and regional financial losses.

The supervision paradigm applied by the Regional Inspectorate has shifted from just quality control to quality assurance and trusted advisor. Thus, the Inspectorate not only functions to find errors, but also fosters regional apparatus to be able to improve governance and minimize potential deviations from the program planning stage.

In the aspect of legal culture, there are still obstacles in the form of the views of regional apparatus organizations that consider the Inspectorate as an error-finding institution. Defensiveness, delays in the submission of documents, a culture of excessive waste, and paternalistic bureaucratic relations have caused auditor independence and supervision effectiveness to not run optimally.

The implementation of supervision also covers strategic sectors, such as education, health, and infrastructure development. Supervision is carried out on budget management, program implementation, and follow-up of audit results. However, technical supervision still faces obstacles due to the limitations of auditors who have specific competencies according to the characteristics of the object being supervised.

Efforts to strengthen the supervisory function are carried out through the preparation of a *risk-based work program*, periodic evaluations, the preparation of objective supervisory results reports, and coordination with law enforcement officials. This step aims to improve the quality of supervision while encouraging the settlement of irregularities administratively before it develops into a corruption crime.

Based on the overall analysis, the role of the Metro City Regional Inspectorate as APIP has an adequate legal foundation, but its effectiveness is still constrained by the limitations of functional auditors, a hierarchical clash of control through the Regional Secretary, and a bureaucratic legal culture that has not supported optimal supervision. Therefore, it is necessary to strengthen institutional independence, improve auditor competence, provide adequate budgets, and transform work culture towards a bureaucracy with integrity so that APIP's functions can run more effectively.

B. Factors Inhibiting the Role of the Regional Inspectorate as a Government Internal Supervision Apparatus (APIP) of Metro City

The inhibiting factors of the role of the Regional Inspectorate as the Metro City Government Internal Supervision Apparatus (APIP) come from various internal and external aspects that affect the effectiveness of the implementation of the supervisory function. These obstacles are not only related to limited resources, but also related to regulatory aspects, bureaucratic culture, and the implementation of general principles of good governance in the implementation of local government.

From the theoretical perspective of the General Principles of Good Government (AUPB), according to Jazim Hamidi, one of the main obstacles is the lack of optimal application of the principle of legal certainty in the implementation of follow-up examination results. Many audit recommendations were not completed according to the deadline as stipulated in Government Regulation Number 12 of 2017, thereby reducing the institutional authority and effectiveness of the Inspectorate as an internal supervisor.

Another obstacle relates to the application of the principles of utility and public interest. The audit process, which is considered long and complex, often raises concerns among regional apparatus so that the implementation of development programs is delayed. This condition shows that the supervisory mechanism that aims to protect regional finances has the potential to hinder the acceleration of development if it is not balanced with a proportionate approach.

The principle of prudence has also not been fully implemented because auditors face limited time in carrying out field inspections. As a result, the collection of audit evidence is often lacking in depth so that the report of the results of the audit has the potential to be debated by the object of the audit and give rise to administrative disputes in the future.

In terms of human resources, the Regional Inspectorate still faces a limited number of auditors and a lack of auditors who have technical competence in certain fields, such as civil engineering, information technology, and procurement of goods and services. This makes it difficult to carry out supervision of technical projects and increases the risk of undetectable irregularities that are increasingly complex.

Limited operational budgets are also a significant inhibiting factor. The lack of budget allocation causes the implementation of field audits, improvement of auditor competence, and technical testing of audit objects to be carried out optimally. In addition, budget limitations have the potential to cause conflicts of interest if the operational needs of the audit depend on the facilities of the supervised party.

The next obstacle is the lack of regional regulations that provide legal protection for the auditor profession. In practice, auditors have the potential to face pressure, intimidation, and the threat of mutation when handling cases related to the interests of certain officials. These conditions can affect the independence of auditors and encourage the emergence of a work culture that prioritizes personal safety over integrity enforcement.

From the external side, the disclosure of information about the results of supervision is still limited so that public participation in supervising the implementation of government has not run optimally. In addition, the low compliance of regional apparatus organizations with the implementation of the audit recommendations has caused the internal supervision function to not be able to provide maximum improvement effects on regional governance.

The synchronization of regulations between the central government and local governments is also an obstacle in the implementation of supervision. Changes in national policies regarding bureaucratic reform and work systems have not been fully followed by adjustments to regional regulations, so auditors have difficulty in determining assessment indicators for regional apparatus organizations that are adapting to the new system.

Based on the overall analysis, the factors inhibiting the role of the Metro City Regional Inspectorate consist of internal factors in the form of limited number and competence of auditors, lack of operational budget, and lack of legal protection for auditors, while external factors include low compliance of regional apparatus organizations with audit recommendations and limited transparency of supervision results to the public. Therefore, it is necessary to strengthen the capacity of human resources, increase the supervision budget, establish regulations for the protection of the auditor profession, and increase transparency and compliance with the results of supervision so that the functions of APIP can run effectively.

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CONCLUSION

The role of the Regional Inspectorate as the Government Internal Supervision Apparatus (APIP) of Metro City structurally and substantially, has a juridical foundation through the Metro Mayor Regulation Number 24 of 2025 to oversee regional accountability, but its effectiveness has not been optimal due to the limitations of functional auditors and the existence of hierarchical conflicts of control through the Regional Secretary.

Inhibiting factors to the role of the Regional Inspectorate as the Government Internal Supervisory Apparatus (APIP) of Metro City are caused by Internal Factors including deficits in the quantity and specialization of multi-profession functional auditors, limited operational budget allocation and the absence of local regulations guaranteeing professional career protection and External Factors including closed public access to Supervisory Results Reports and low compliance of regional apparatus organizations with deadlines execution of recommendations.

It is hoped that the Mayor of Metro together with the Metro City Regional House of Representatives and the Metro City Inspector will pass a Regional Regulation on the protection of auditors' careers, establish a self-supervision budget based on the percentage of regional expenditure and implement transparency in reporting audit results to force compliance of regional apparatus organizations in order to realize true public accountability.

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