

A PERFORMANCE ANALYSIS OF REGIONAL INSPECTORATE FUNCTIONS (Case Study at East Sumba District Inspectorate)

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ABSTRACT

Since, the paradigm change with the implementation of Regional Autonomy through Law Number 22 the Year 1999 as has been several times amended the latest by Law Number 9 the Year 2015 concerning the Second Amendment to Law Number 23 the Year 2014 concerning Regional Government. The implementation of regional autonomy is carried out by giving broad, real, and responsible authority to the regions. Along with this, the higher the demands of the community for the improvement in the performance of the public bureaucracy and the level of public trust in the organization has a great impact as well as demands on the performance of supervision of the Inspectorate. Therefore the role of control and supervision of the Inspectorate in its function as the Government Internal Supervisory Apparatus (APIP) is very significant in the process of creating accountability and transparency, so a good governance and clean government is achieved. The purpose of this study was to describe and analyze the performance of supervisory capacity of the East Sumba Regency Inspectorate. This study used a qualitative approach to obtain an in-depth picture of the performance of the supervisory function of the East Sumba district Inspectorate. The data collected in this study is based on primary and secondary data. Data sources were obtained from interviews with East Sumba District Inspectors, Echelon III officials (Regional Assistant Inspectors), Functional Officers (auditors), and Head of Subdivision of Evaluation and officials outside the Inspectorate, namely Head of Service and Regional Government Organization Secretary. The results is indicated that the performance of the East Sumba Regency Inspectorate function has not been optimal as expected so that a strategy is needed to overcome obstacles in the implementation of the supervisory function, namely (1) Addition of supervisory staff; (2) Improve APIP competencies; (3) Give awards according to the achievements, and conversely give punishment to employees who lack good performance and the need to conduct coaching simultaneously, and evaluate the auditor's performance; (4) Provision of strict sanctions on the object of inspection that is negligent or less committed to the conduct of supervision.

Keywords: Performance, Supervision Function, Regional Inspectorate

INTRODUCTION

Since the paradigm change with the implementation of Regional Autonomy through Law Number 22 Year 1999 as has been amended several times, the latest by Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 Year 2014 concerning Regional Government, the authority of the central government is left to the regions in the framework of decentralization, it is intended that regions be better able to develop regional initiatives and creativity and their resources to encourage economic growth, improve services to the community and improve community empowerment.

The goal is to build a performance-based management system so that the government can able to provide efficient and effective services to the community, and to realize good governance. Therefore the role of control and supervision of the Inspectorate in its function as the Government Internal Oversight Apparatus (APIP) is very important in the process of creating accountability and transparency so that it is achieved good governance and clean government, supervision of its essence is an act of assessing (testing) whether something has gone according to a predetermined plan, in the simple formulation of the purpose of supervision is to understand and find out what is wrong for future improvements (Siagian, 1970).

Broadwell, Martin M (1972) stated that supervising is overseeing all that has been planned, organized and directed, without good supervision of the three elements of management, all efforts will be difficult to achieve the effectiveness of goals. In general, supervision consists of 3 (three) steps, such as: a) determining the standard, b) measuring the results based on criteria and c) taking necessary corrective actions (Manullang, 1982). A results of updating the examination results data as of December 31, 2018, at the East Sumba Inspectorate District found that the Inspectorate of East Sumba Regency is increasing every year while the completion of follow-up on the findings tends to decrease so the Inspectorate's long-term objective of prevention and improvement of the government system is clearly not running, due to achieving these objectives requires follow-up results of supervision.

In providing services to the community, so that good governance can be created Mardiasmo (2006) states, local governments are required to implement 3 (three) mechanisms to be more responsive, transparent and accountable, namely: (1) listening to the voices or aspirations of the community and building community empowerment cooperation, (2) improve internal rules and control mechanisms, and (3) build a competitive climate in providing services to the community. The three mechanisms are interrelated and support each other to improve and support the management activities of the local government. The Inspectorate

is an element of the supervisory implementation of regional government led by an inspector who in carrying out his duties and functions is accountable to the regional head through the Regional secretary. Inspectorate of one of the echelon II work units in the field of supervision, the Inspectorate is the internal auditor of the government who has the task of conducting oversight and inspection of the implementation of the Regional Budget and non-financial activities of the Regional government.

The results of the examination of financial statements by the Government External Monitoring Institution / Apparatus, namely the Supreme Audit Agency (BPK) in 2016 - 2017 in East Sumba Regency received an unqualified opinion (WTP) but in 2018 based on the audit report (LHP) Number 18.a /LHP/XIX.KUP/06/2018 dated June 8, 2018, the predicate of the East Sumba Regency financial report decreased to be reasonable with the exception (WDP), several things which were the basis for granting fair opinions with exceptions including weaknesses in compliance with legislation namely payment findings the allowances and accommodations of DPRD members are not in accordance with the provisions, the delay in submitting reports on the realization of the use of village and kelurahan funds, there is a lack of volume of work for some offices in East Sumba districts.

Mahsun (2007) argues that to strengthen the process of public accountability, one of them is by having a reliable and trusted public sector audit. Reliable and reliable public sector audits must be supported by 3 aspects, such as: (1) competent, professional and independent auditors, (2) independent, strong and reliable public institutions or institutions, and (3) the existence of public sector auditor standards. This is where the important role of the District Inspectorate as an agency within the local government is tasked with conducting internal audits within the local government, which is a goal to improve risk management, internal control systems and, governance processes which ultimately can help local governments to achieve their objectives. predetermined.

To improve the performance of the supervision function of the East Sumba Regency Inspectorate. From several previous studies conducted by Matei et al., (2017); Damopolii et al., (2017); Haris and Kusmanto, (2016); Indarwati 2016); Rijani et al., (2016); Ardiyanti et al., (2016); Sanjaya (2015); Setiawan and Putro (2013) in general the problems that become the inhibiting factors are the weak professionalism of the supervisors, lack of operational support in carrying out tasks and functions, lack of facilities and infrastructure. Starting from the description above, the researcher considers it essential to analyze the performance of the East Sumba District Inspectorate's supervisory function so that it can be identified the inhibiting factors and can be pursued a strategy to improve the performance of the supervision function at East Sumba Inspektrotar.

Based on the background of the phenomenon presented above, the research statement formulated is "What is the performance of the supervision function of the East Sumba Regency Inspectorate"

THEORETICAL FRAMEWORK

Performance

According to Chaizi Nasucha in Sinambela (2012: 186), stated that organizational performance is defined as the effectiveness of the organization as a whole to meet the determined needs of each group about systematic efforts and to increase the organization's ability to achieve their needs effectively continuously. Wibowo (2011: 7) said that performance comes from the notion of performance. There is also a definition of performance as a result of work or work performance. However, actual performance has a broader meaning, not only the results of work, but includes how the work process takes place. Based on several definitions of organizational performance above, conclusions can be drawn that organizational performance is the result of the organization's work or description of whether an organization can carry out activities / policy by the vision and mission that has been made by the organization.

Measuring the performance of public sector organizations includes the following aspects:

- a. Input indicators are everything that is needed so that the implementation of activities can run to produce output. This indicator can be in the form of funds, human resources, information, and policies or regulations.
- b. Output indicators are things that are achieved from an activity that can be physical and non-physical.
- c. Indicator results (outcomes) are everything that reflects the functioning of output activities in the medium term (direct effect).
- d. The benefits indicator is related to the ultimate goal of implementing an activity.
- e. Signs of impact are the effects generated both positively and negatively on each level of the indicator based on the assumptions set.

Mockler (in Stoner, 2001) stated that the supervisory function as a systematic effort in setting performance standards and various planned goals, designing a feedback information system, comparing the performance achieved with previously established standards, determining whether there are deviations and significant levels of each variation and take the necessary actions to ensure that all company resources are used effectively and efficiently in achieving organizational goals.

Regarding non-public accounting, the audit is divided into 3 (three) types, such as:

Financial Report Audit aims to determine whether the overall financial statements which are measured information that will be verified have been presented by specific criteria. Operational Audit is a review of any part of the procedure and operating method of an organization to assess its efficiency and effectiveness. The purpose of the operational audit is to evaluate performance, identify opportunities for improvement and, make recommendations for improvement or further action. The compliance audit aims to consider whether the auditee (client) has followed specific procedures or rules that have been determined by the party that has higher authority.

Audit Procedure

The procedure is a series of work procedures that are related to each other so that it shows the existence of a sequence of stages to the implementation of work that must be taken in order to complete a task field (Sedarmayanti, 1996: 85).

Professional Internal Audit Standards (SPAI)

Professional Ability According to Hiro Tugiman in the Internal Audit Professional Standards (SPAI) book (2006: 27-29) professional internal audit capabilities can be seen as follows compliance with professional standards, knowledge and skills, relations between humans and communication, continuous education, and professional accuracy.

Supervision Norms and Ethics

According to Sujamto (1986) said that supervision norms is "a benchmark, rule or measure set by the authority, which must be followed in order to carry out the desired supervisory function while" ethics "or" ethics "are interpreted as moral or human behavior." The provisions of supervisory norms that currently apply within the Ministry of Home Affairs are regulated in Permendagri No. 28 of 2007 concerning the Norms of supervision and the Code of Ethics of Government Officials within the Ministry of Home Affairs, namely the supervision norms covering 3 (three) parts, such as general norms, implementation norms, and reporting norms.

Accountability

Whereas according to Djalil (2014: 63) the definition of accountability is not only that, Accountability is an ethical concept that is close to the public administration of government (executive government institutions, legislative and judicial institutions) that have several meanings, this is often used synonymously with concepts such as those that can be accounted for (responsibility), which can be questionable (answerability), which can be blamed (blameworthiness) and which has relevance in the hope of explaining one aspect of public administration / government.

Supervision

Definition of supervision over the administration of regional government by article 1 of Government Regulation No. 79 of 2005 concerning Guidelines for Guiding and Supervising the Implementation of Regional Government stating that:

"Supervision of the implementation of Regional Government is a process of activities aimed at ensuring that the Regional Government runs efficiently and effectively in accordance with the plans and provisions of the legislation."

Fathoni (2006: 30) defines that:

Supervision is a process to determine the apparatus or unit acting on behalf of the leadership of an organization and is tasked with collecting all data and information needed by the leadership of the organization to assess progress and setbacks in the execution of work.

METHODOLOGY

Hence, this study uses a qualitative approach because the researcher intends to obtain an in-depth description of the implementation of the supervisory function of the East Sumba district Inspectorate. This research was carried out at the East Sumba District Inspectorate, which had the task of supervising the implementation of government affairs in the district / city area, implementing guidance on the implementation of village governance and implementing village government affairs.

Data collection techniques used in this study are:

Interview

In this study, the interview technique was used as a way to collect data. According to Moleong (2002: 135) explains that an interview is a conversation with a specific purpose, this conversation is carried out by two parties, namely the interviewer (interviewer) who asks questions and the interviewee (interviewee) who provides answers to the questions asked. The use of the interview method in this study is intended to determine the implementation of the supervisory function at the East Sumba District Inspectorate. In this study, researchers used an open type of interview and a data collection tool in the form of interview guidelines, namely instruments in the form of questions that were asked directly to the informant. The selection of informants is based on research subjects who master the problem, have data, and are willing to provide data. In this study, the initial informants were East Sumba District Inspector, Echelon III officials (Regional Assistant Inspectors), Functional Officers (auditors), and Head of Subdivision of Evaluation and officials outside the Inspectorate, namely Head of Service and Secretary of Organization of Regional Government

Observation

Observation is a way of collecting data by involving relations of social interaction between researchers and informants in a research setting. Observations are made by observing and recording all events. This method aims to find out the truth or facts in the field (Moleong, 2010: 125-126). Observations were carried out by researchers by observing and recording the performance of the supervisory function of the East Sumba district Inspectorate.

Documentation

Official documents that are considered important and relevant to the focus of research by recording and copying them as research material.

For checking credibility, a triangulation process is used. Triangulation in testing credibility is interpreted as checking data from various sources in various ways and at various times. There is source trigulation, technique triangulation, and time triangulation. The model used in this data analysis process is an analysis carried out continuously during data collection in the field and

analysis after data collection is carried out (Nasution, 1998). In this study, researchers used three paths of data analysis, namely data reduction, data presentation, and conclusion drawing.

RESULTS

A Performance of the Inspectorate

Performance is the output / outcome of the activity / program that has been or will be achieved in connection with the use of the budget with measurable quantity and quality. Performance accountability is a manifestation of the obligation of a government agency to account for the success / failure of the implementation of programs and activities mandated by stakeholders to achieve the organization's mission by the targets / targets set through periodic government agency performance reports. In line with that Mockler (in Stoner, 2001) stated that the function of supervision as a systematic effort in setting performance standards and various planned goals, designing a feedback information system, comparing the performance achieved with previously defined standards, determining whether there are deviations and significant levels from each of these deviations, and take the necessary actions to ensure that all company resources are used effectively and efficiently in achieving organizational goals.

Human Resources and Regional Device Organizational Response (OPD) as Performance Achievement Constraints

Performance of the inspectorate's oversight function quantity dimension is not optimal, this can be seen from the lack of achievement of program performance indicators to improve the development of financial performance and financial reporting systems outlined in the review of Local Government Financial Statements (LKPD). Some problems that become obstacles in the achievement of performance indicators of financial report review activities are the low awareness of OPD in completing financial reports in a timely manner and the lack of experts who really understand in the accounting field in each field, especially in the field of accounting and reporting, lack of users competent in the field of data input administrators and supervisors not yet equally have the competencies needed in reviewing the LKPD. The quality of the supervision work of the East Sumba Regency Inspectorate is also influenced by the quality of human resources which are input (input) indicators and Follow-Up Findings (TLHP) which is a communication medium between the auditor and the audit object on the recommendations outlined in the Audit Report (LHP).

Quality of Human Resources Inspectorate

Human resources have a big contribution in determining the progress or development of an organization. Therefore, the progress of an organization is also determined by how the quality and capability of human resources in it. East Sumba District Inspectorate in carrying out its duties and functions is supported by the following human resources:

Tabel 1. Personnel Data Based on Groups

No.	Groups	Years		
		2016	2017	2018
1	IV	6	6	4
2	III	20	19	20
3	II	5	6	3
4	I	1	1	1
5	Honorar	1	1	1
Total of persons		33	33	31

From the above data, it is obvious that the conditions of the apparatus at the East Sumba Inspectorate District are very limited in quantity. The amount of resources is not comparable with the number of inspection objects of the East Sumba Regency Inspectorate; this is one of the obstacles in implementing the oversight function.

Tabel 2. Apparatus Data Based on Working Period

No	Working Period per year	Total	%
1	< 5	3	10
2	5 – 10	10	32
3	> 10	18	58
Total		31	100

Regarding the functional supervision carried out by the inspectors of the East Sumba Regency Inspectorate, it is still faced with several supervisors. Even so, the routine of auditor supervision is carried out, namely by utilizing existing employees and given guidance and guidance, so that their duties as a supervisory institution can be carried out properly. Judging from the working period of 31 apparatus at the East Sumba Inspectorate District 18 people or 58% have worked more than ten years, as many as 32% work for 5 to 10 years and the remaining 10% or 3 work under five years. This shows that most of the apparatus has a long enough work experience. For work experience in the field of supervision shows a pretty good picture.

Quality of the apparatus at the East Sumba Regency Inspectorate is still lacking and needs to be further improved as a result of interviews with informants; this is one of the obstacles in examining the management and responsibility of regional finance which causes the inspection process to be less effective. The professionalism of the apparatus when he can carry out the tasks and jobs assigned to him promptly, therefore the need for continuous self-development so as not to be crushed by the progress of the times. Employee development is the process of improving conceptual, technical skills, and employee morale. Employee development can be done through formal education (school), non-formal education (courses, training) and informal education (self-taught, self-study, work experience, etc.).

Table 2.
Recapitulation Monitoring Results Follow The Results Of Examination Of Inspectorate In East Sumba District Position
31 December 2018

Source: East Sumba District Inspectorate

Years	Findings	Recommen- dation	Recommendation					
			It has been followed up		In the Follow-Up Process		Not followed up yet	
			Total	%	Total	%	Total	%
1	2	3	6	7	8	9	4	5
2016	388	563	133	23.62	40	7.10	390	69.27
2017	274	506	30	5.93	23	4,55	453	89.53
2018	412	645	0	0,00	1	0.16	644	99.84
Total	1,074	1,714	163	9.51	64	3.73	1487	86.76

From the table above it can be seen that the effectiveness of the settlement of fluctuating findings and recommendations where each year shows a decrease in the level of settlement and seen cumulatively from 2015 to 2018, then the average rate of

completion of follow-up is only 54.33%. This indicates that the level of completion of the follow-up to the results of the audit of the local government internal supervisory apparatus, especially the East Sumba District Inspectorate by the Regional Government Organization (OPD), is not optimal because there are still many findings and recommendations that have not been followed up. This also shows that there is still a lack of awareness of the regional government apparatus in complying with the applicable laws and regulations

Low follow-up of findings (TLHP)

The benefits of internal supervision through auditors' audits are not only the number of reported findings, but also the effectiveness of follow-up by the auditee. Internal supervision will be in vain without corrective actions in the completion of follow-up so that the purpose of supervision is not achieved, namely improving performance for the organization and will cause public distrust (Hasmawali, 2012).

Government Regulation Number 15 of 2004 that officials must follow up on recommendations in the audit report and if they do not carry out the obligations, administrative sanctions can be imposed by the provisions of the legislation in the field of employment. For the period of TLHP settlement, it has been regulated in Article 20 of Law Number 15 of 2004, Article 7 and 8 of the Minister of Home Affairs Regulation Number 78 of 2014 and Article 3 of the Republic of Indonesia Supreme Audit Agency Regulation Number 2 of 2010, that TLHP is implemented at the latest 60 (sixty) calendar days from receipt of LHP.

Based on the results of the analysis and discussion described above, it can be concluded that the performance of the supervisory function of the quality of work results is not optimal, which can be seen from the low quality of human resources as well as Follow-Up Examination Results (TLHP). Some of the problems that are obstacles in improving the quality of performance of the Inspectorate include the number of human resources consisting of only 33 people not comparable to the number of objects of inspection 584, the apparatus examiners have not fully fulfilled the expected qualifications both in terms of education and legitimacy because 9 auditors are certified, person. Furthermore, the Reduction of Follow-Up Results (TLHP) was caused by the low awareness of the DPO and the absence of legal witnesses for DPOs who did not follow up on the findings.

CONCLUSION

The higher public awareness of the administration of public administration, the higher the demand for increased performance of government agencies, especially the performance of the Inspectorate in carrying out its functions as a regional government supervisory agency. The results showed that the performance of the East Sumba Regency Inspectorate supervisory function in terms of quality and as well as timeliness. Generally, it was not optimal as expected, this can be seen from the achievement of the program and activity targets set, not yet effective Follow-Up Results (TLHP) and the low timeliness of completion of the Examination Report (LHP) on the achievement of performance indicators due to several internal and external constraints.

The constraints on the performance of the supervisory function at the East Sumba Inspectorate are included:

1. Internal Constraints

Human resources in the East Sumba District Inspectorate in general, have not been optimal both in quality and quantity, as seen from the number of existing supervisory apparatus that is inadequate and with low levels of education and expertise. This is not proportional to the task load and the area of work so that it results in less effective implementation of the oversight function by the Inspectorate. There is no strict sanction for auditors who are late in submitting inspection reports (LHP).

2. External constraints

Weak awareness of DPOs in completing follow-up monitoring results.

The lack of competent human resources in financial statement settlement using SIMDA finance has resulted in delays in completing financial statements. The absence of regulations governing sanctions for DPOs who did not follow up on the inspection findings of the East Sumba Inspectorate district.

LIMITATION

In this study, several limitations affect to the presentation of data and the results of the analysis, such as:

1. The breadth of the scope of duties and supervisory capacity by the East Sumba Inspectorate district so that researchers only assess the performance of the supervisory function from three dimensions namely quality, quantity and timeliness and only take data for comparison from 2016 to 2018.

2. Inspectorate of East Sumba Regency is a regional government organization (OPD) whose task is to conduct an examination of OPD in its environment, but not all of the results of the examination can be accessed by researchers, especially for 2016 until 2018 because it is still in the secret state category.

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