



Urgent APIP in the Implementation of Bureaucracy Innovation to Establish quality of Maintenance Free of Corruption, Collusion, and Nepotism

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Abstract

In order to realize bureaucratic innovation, APIP has the role of internal supervision to encourage the creation of a government system with high integrity. The formulation of the problem in this research is (1) what is the role of APIP in carrying out more accountable supervision to Realize the Quality of Good, Clean, Corruption, Collusion, and Nepotism. (2) what are the Inhibiting Factors of APIP in Conducting Supervision to Ensure that Bureaucratic Reforms Can Be Realized and avoid the abuse of authority, the practice of KKN. The method used in this research is qualitative descriptive. The results of this research are: The role of APIP as stated in the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform is strengthened again by Government Regulation Number 60 of 2008 regarding the Internal Control System of Government Agencies (SPIP) article 48 which states that the Government's Internal Supervision Apparatus conducts internal supervision through, audit, review, evaluation, monitoring and other surveillance activities. In the realization of its implementation, the supervision function performed by APIP until now is carried out through the role of inspection (watchdog), the role of consultant (consultant) and the role of catalyst and management assistance (catalyst). Systemic Challenges in the Quantity and Quality of Human Resources, Budgets, and Institutions and Authority, Issues of Independence, Competence, and Integrity of Human Resources APIP That All This Time Is Still Considered "Far from the Fire". An indication of the weakness of said independence can be seen from the position of APIP's human resources which structurally is still under the control of the leaders of government agencies. Therefore, such conditions do not allow APIP's human resources to carry out supervision professionally and objectively. From the commitment of budget allocation, legally, there is no legal basis for government agencies to allocate the budget in a certain amount or percentage in the framework to support the implementation of the supervision function carried out by the inspectorate.

Keywords: *APIP; Bureaucracy Innovation*

Introduction

In order to realize the national goals of the Unitary State of the Republic of Indonesia, there is a need for civil servants who are professional, free from political intervention, clean from the practice of corruption, collusion, and nepotism, able to organize public services and perform their role as a glue for

the unity and unity of the nation based on Pancasila and 1945 Constitution [1] Unfortunately, the level of satisfaction of the public as service users is still low. In addition to the many complaints from the public, the professionalism of the HR staff as a service provider is also still questioned. There are still violations that ASN often commits in carrying out their duties. Bureaucratic reform in both the central government and regional government is a necessity in the effort to realize good governance. This basically aims to be able to provide more effective services to the community. The good or bad of the services provided by the government in carrying out its function as a public institution that is responsible for the welfare and fulfillment of public needs [2]

Related to this, bureaucratic reform means a big change in the paradigm and governance of Indonesian government. In addition, bureaucratic reform is also meaningful as a big bet for the Indonesian nation in meeting the challenge of the grand design Bureaucratic Reform 2010-2025. If it is successful to be implemented properly, then the bureaucratic reform will achieve the expected goal. However, if it fails to be implemented, it can only cause the inability of the bureaucracy to deal with the exponentially increasing complexity in the 21st century, followed by a lack of public trust in the government and the threat of failure to achieve good governance or good governance, as well as being an obstacle to national development to be successful in its implementation [3]

Bureaucratic reform which is an important part of the main task and function of the government, moreover, it also involves millions of employees and requires a large budget. On the other hand, bureaucratic reform requires reorganizing the bureaucratic process from the highest level to the lowest and making a new breakthrough (innovation breakthrough) in a gradual, realistic, concrete, serious way and thinking outside the existing habits (out of the box thinking), paradigm change (a new paradigm shift), and extraordinary efforts (business not as usual). Therefore, a bureaucratic reform requires a major revision and redevelopment of various regulations by modernizing the policies and management practices of the central and regional governments, then adapting the functions of government agencies to new paradigms and roles.

Bureaucracy Reform is one of the government programs that focuses on the application of the principles of clean government and good governance [4]. These principles are believed to lead to Performance-Based Governance based on;

1. Principle 3E (Effective, Efficient, and Economical);
2. Orientation on results (outcomes);
3. Electronic-based application of SAKIP; and
4. Individual contributions clearly towards the achievement of organizational performance.

The goal of Bureaucratic Reform is the realization of a Clean and Accountable Bureaucracy (with high integrity, clean from KKN practices, and accountable to the public), as well as an Effective and Efficient Bureaucracy by using all resources owned effectively and efficiently for the public interest, as well as quality public services that can meet public needs. Presidential Regulation Number 81 of 2010 Regarding the Grand Design of Bureaucratic Reform 2010-2025, believes that in order to accelerate the achievement of good governance, it is considered necessary to carry out bureaucratic reforms in all Ministries/Institutions/Regional Governments. Bureaucratic reform is expected to be able to:

1. Reduce and finally eliminate any abuse of public authority by officials in the relevant agency;
2. Make the country that has the most-improved bureaucracy;
3. Improve the quality of service to the community;
4. Improve the quality of formulation and implementation of agency policies/programs;
5. Increase efficiency (cost and time) in the implementation of all aspects of organizational tasks;
6. Make Indonesia's bureaucracy anticipatory, proactive, and effective in facing globalization and the dynamics of strategic environmental change.

With bureaucratic work becoming easier, of course the provision of public services is faster. The ease and speed of this bureaucracy's work can ultimately create the nation's competitive advantage [5]. Therefore, it is expected that the State Civil Apparatus (ASN) can realize bureaucratic innovation, in this context, especially in the Self-Assessment of Bureaucratic Reform Implementation. In order to realize bureaucratic innovation, APIP has the role of internal supervision to encourage the creation of a government system with high integrity. Internal supervision is expected to have a strong and systematic foundation, as well as be able to perform early detection of suspected corrupt practices and abuse of authority that occur in the agency. Thus, APIP has an important and strategic role.

The meaning of "supervision" in a simple formulation is to understand and find what is wrong for improvement in the future. That is actually already realized by all parties, both those who supervise and those who are supervised, including the general public.

While the purpose of "supervision" is to increase the utilization of the state apparatus in carrying out the general tasks of government and development towards the realization of a good and clean government. Along with the stronger demands of the current of reformation coupled with the increasingly critical society today, the simple formulation of "supervision" is not enough and the public expects more than just correcting or correcting mistakes for improvement in the future, but against mistakes, errors and even deviations what has happened should not only be corrected and repaired but the guilty should be held accountable. Mistakes must be expunged with sanctions/punishments, and if they meet the elements of a crime, they must be processed by law enforcement officers, so that it creates a deterrent effect for the perpetrator and other people think a thousand times to do the same thing, so that the practice of Corruption, Collusion and Nepotism (KKN) becomes less and finally disappears. Such things are the ideals and spirit of the Indonesian nation which is reflected in Law No. 28 of 1998 on the Administration of Government that is clean and free from Corruption, Collusion and Nepotism (KKN) [6]

The important role of APIP in the implementation of bureaucratic innovation is reflected in the tasks and functions of APIP as an Internal Assessment Team for the formation of Integrity Zones towards Corruption Free Areas (WBK) and Clean and Serving Bureaucratic Areas (WBBM), as well as Self-Assessment of the Implementation of Bureaucratic Reform, with the following objectives:

1. Maintain WTP's Opinion,
2. Improve APIP Capabilities,
3. Increase Maturity of SPIP,
4. Improve Performance Accountability, and
5. Self-Assessment of Bureaucratic Reform.

In carrying out these tasks and functions, there are several challenges faced by APIP, namely:

1. The current institutional structure of APIP does not reflect independence. In some Ministries/Institutions, the role of APIP is still at the level of echelon II, so it is considered to have lost its independence;
2. The level of APIP capability is still low and uneven. The majority of APIP capability levels in Indonesia are currently still at level 2, only a few Ministries/Institutions have been able to reach level 3;
3. The lack of commitment of agency leaders in considering the importance of internal supervision for government governance. The commitment that is built at this time is more to the fulfillment of documents, not focusing on improving the function and role of APIP in the government environment.

Formulation of the Problem

1. The Role of APIP in Conducting More Accountable Supervision To Realize the Quality of Good, Clean, and Corruption, Collusion, and Nepotism.
2. APIP Inhibiting Factors in Conducting Supervision to Ensure that Bureaucratic Reforms Can Be Realized and avoid abuse of authority, KKN practice.

Method

This type of research is Normative Juridical Research. Normative juridical research is library law research. This research is descriptive and analytical, which reveals the laws and regulations related to the legal theories that are the object of the research [7]. The approach method used is the statute approach and the conceptual approach. The statute approach is done by reviewing all the laws and regulations that are related to the legal issue that is being discussed. The main source of data in normative legal research is library data. The technique of collecting legal materials used in this research is through library research (library research) to obtain theoretical conceptions or doctrines,

A data collection tool that is done with the study of documents collected by means of library studies conducted in libraries, catalog searches, and internet browsing to obtain answers to the main problems that will be studied and analyzed so that they can be scientifically described. Furthermore, the legal materials analyzed qualitatively will be presented in the form of a systematic description by explaining the relationship between various types of materials, then all the materials are selected and processed and then presented descriptively so that in addition to describing and revealing it is expected to provide solutions to the three main problems in this research.

Discussion

1. The Role of APIP in Conducting More Accountable Supervision To Realize the Quality of Good, Clean, Corruption, Collusion, and Nepotism

The role of APIP as stated in the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform is strengthened again by Government Regulation Number 60 of 2008 regarding the Internal Control System of Government Agencies (SPIP) article 48 which states that the Government's Internal Supervision Apparatus conducts internal supervision through, audit, review, evaluation, monitoring and other surveillance activities. In the realization of its implementation, the supervision function performed by APIP until now is carried out through the role of inspection (watchdog), the role of consultant (consultant) and the role of catalyst and management assistance (catalyst). The three roles have been carried out by APIP by using all the resources that have been provided, namely auditor human resources, funding sources (budget), as well as the necessary monitoring facilities and infrastructure. Talking about the auditor's human resources turned out to foster the spirit of the auditor profession to form a professional container, for which the Association of Internal Auditors of the Indonesian Government (AAIPI) was born. This association was born after the Auditor's conference was held which went through so many long and strategic discussions in bringing together the ranks of APIP initiated by the Financial and Development Supervisory Agency (BPKP) [8].

Internal control helps organizations achieve their goals by producing a systematic approach to evaluating and improving the effectiveness of risk management, control, and governance processes. There are 6 (six) principles revealed by the API Code of Ethics:

1. Integrity; has the meaning of quality, nature, or state that shows a complete unity so that it has the potential and ability that radiates authority and honesty. The integrity of government internal

auditors builds trust and thus provides a basis for trust in their judgment. Integrity does not only express honesty, but also reasonable relationships and true circumstances.

2. Objectivity; has the meaning of an honest attitude that is not influenced by personal or group opinions and judgments in making decisions or actions.

Government internal auditors demonstrate the highest level of professional objectivity in collecting, evaluating, and communicating information about the activities or processes being audited. Internal government auditors make a balanced assessment of all relevant circumstances and are not influenced by their own interests or people others in making an assessment. The principle of objectivity determines the obligation for government internal auditors to be frank, intellectually honest and free from conflicts of interest.

3. Confidentiality; has the meaning of the nature of something entrusted to someone so that it is not told to other people who are not authorized to know it. Government internal auditors respect the value and ownership of information received and do not disclose information without proper authority, unless there is a legal provision or professional obligation to do so.

4. Competence; has the meaning of abilities and characteristics owned by a person, in the form of knowledge, skills, and behavioral attitudes required in the implementation of their duties. Government internal auditors apply knowledge, expertise and skills, as well as experience required in the implementation of internal inspection services.

5. Accountable; has the meaning of the ability to convey responsibility for a person's performance and actions to the party that has the right or authority to request information or accountability. The government's internal auditors are obliged to report their performance and actions to parties who have the right or authority to request information or accountability.

6. Professional Conduct; has the meaning of behavior that is the characteristic, quality, and quality of a profession or a professional person that requires special skills to carry it out. Government internal auditors should act in an attitude consistent with the good reputation of the profession and refrain from any behavior that may destroy trust in the internal audit profession or organization.

Bureaucracy reform in Indonesia is implemented half-heartedly, because reforms implemented without a solid conceptual framework and organizational culture change receive less serious attention. Thus, the old bureaucracy that was designed to work slowly, cautiously, and methodically can no longer be accepted by consumers who need fast, efficient, timely, and simple services. Especially now that we have entered the era of globalization that requires everything to be done quickly and precisely. That is why efforts to reform Indonesia's bureaucracy must be made. This reform movement wants the bureaucracy to be politically neutral, transparent, responsible, accountable, clean and authoritative. To achieve a goal or create a better bureaucracy,

The government continues to carry out bureaucratic reforms in all government agencies and departments, so that by 2025, it is expected that good, clean, and free of corruption, collusion, and nepotism will be achieved. In addition, it is expected to be able to realize public services that are in line with the expectations of the people, the hope of the Indonesian nation to be more advanced and able to compete in the increasingly strict global dynamics, the capacity and accountability of the bureaucracy's performance will improve, the HR apparatus will become more professional, as well as the mindset and culture-set which reflects the integrity and higher performance. This is in line with the implementation of the development policy outlined in the 2010-2014 RPJMN document, as well as with the issuance of several policies on bureaucratic reform,

Local government supervision is one of them carried out by the internal audit unit, namely the Government Internal Supervision Apparatus (APIP) [10]. APIP as an internal audit unit has a strategic role in efforts to prevent and detect corruption and other fraudulent acts [11]. In order for the internal audit unit to be able to effectively prevent and detect corruption, good internal audit unit capabilities are needed. The higher the internal audit capability, the better the prevention of corruption [12]. Apart from supervision, corruption can be prevented through good governance [13]. Various efforts are carried out by the government to improve governance, among others through bureaucratic reform and accountability of the performance of government agencies. A well-designed bureaucratic reform can be an effective way to prevent corruption [14]. In addition, increasing accountability, which is an aspect of good governance practices, has an effect on the eradication of corruption [15]. Therefore, the factors that will be tested for their influence on corruption in this research are fiscal decentralization, internal audit unit capabilities, bureaucratic reform and performance accountability.

One of the bureaucratic reform missions stated in the Grand Design of Bureaucratic Reform is to organize and strengthen the organization, administration, human resource management, apparatus, supervision, accountability, quality of public service, mind set and culture set. The expected result of the Bureaucratic Reform in the field of supervision is to improve the administration of a clean and KKN-free government. Controlling is one of the important management functions in the administration of government, the main purpose of supervision is to maintain and ensure that the administration of government can achieve the goals and targets that have been set economically, effectively and efficiently and in accordance with the laws and regulations. Government Regulation Number 79 of 2005 regarding Guidelines for Training and Supervision of Regional Government Administration, Article 12 states that the supervision of regional government affairs is carried out by the Government's Internal Supervision Apparatus (APIP) in accordance with its functions and authority. The implementation of the effective role of APIP in Article 11 of Government Regulation Number 60 of 2008 must at least: (1) provide sufficient confidence in compliance, thrift, efficiency, and effectiveness in achieving the goals of implementing the duties and functions of Government Agencies; (2) provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of Government Agencies; and (3) maintain and improve the quality of governance in the implementation of tasks and functions of Government Agencies. Article 12 states that the supervision of government affairs in the region is carried out by the Government's Internal Supervision Apparatus (APIP) in accordance with its function and authority. The implementation of the effective role of APIP in Article 11 of Government Regulation Number 60 of 2008 must at least: (1) provide sufficient confidence in compliance, thrift, efficiency, and effectiveness in achieving the goals of carrying out the duties and functions of Government Agencies; (2) provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of Government Agencies; and (3) maintain and improve the quality of governance in the implementation of tasks and functions of Government Agencies. Article 12 states that the supervision of government affairs in the region is carried out by the Government's Internal Supervision Apparatus (APIP) in accordance with its function and authority. The implementation of the effective role of APIP in Article 11 of Government Regulation Number 60 of 2008 must at least: (1) provide sufficient confidence in compliance, thrift, efficiency, and effectiveness in achieving the goals of carrying out the duties and functions of Government Agencies; (2) provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of Government Agencies; and (3) maintain and improve the quality of governance in the implementation of tasks and functions of Government Agencies. (1) provide sufficient confidence in the compliance, thrift, efficiency, and effectiveness of achieving the objectives of the implementation of the duties and functions of the Government Agency; (2) provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of Government Agencies; and (3) maintain and improve the quality of governance in the implementation of tasks and functions of Government Agencies. (1) provide sufficient confidence in the compliance, thrift, efficiency, and effectiveness of achieving the objectives of the implementation of the duties and functions of the Government Agency; (2) provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of Government

Agencies; and (3) maintain and improve the quality of governance in the implementation of tasks and functions of Government Agencies.

In order to realize the effective role of APIP in accordance with PP 60 Year 2008, BPKP as an agency that builds the Functional Auditor Position (JFA) in the APIP environment issued BPKP Head Regulation No. API). APIP's capability is the ability to carry out supervisory tasks that consist of three interrelated elements, namely the capacity, authority, and competence of Human Resources (SDM) that APIP must possess in order to realize its role effectively. Capability improvement is an effort to strengthen, improve, develop the institution, administration/business process/management and human resources of APIP in order to be able to carry out the role and function of APIP effectively [16].

The role of the inspectorate as an internal audit has shifted from the role of a 'watchdog' that is looking for mistakes to the role of consulting and quality assurance. guarantee that every activity runs efficiently, effectively and no corruption occurs, in the implementation of the MCP Korsupgah KPK program, APIP also acts as a partner or liaison with KPK as the owner of the program, hence the competence of APIP in its role as consulting, quality assurance and partner of KPK in the prevention of corruption must continue to be improved

2. APIP Inhibiting Factors in Conducting Supervision to Ensure that Bureaucratic Reforms Can Be Realized and Avoidabuse of Authority, KKN practice

There is an obstacle in the prevention and eradication of corruption, collusion and nepotism in the DPR, namely the weak role and capabilities of the Government's Internal Supervisory Apparatus (APIP) in order to prevent and eradicate acts of corruption, collusion and nepotism. The meaning of capability is almost the same as competence is ability. However, the meaning of capability is not limited to having skills (skills) but more than that, i.e. more detailed understanding so that one can really master one's ability from the point of weakness to how to overcome it. This means that the leadership style and ability of the Government's Internal Oversight Apparatus (APIP) is crucial to prevent and eradicate corruption, collusion and nepotism. In addition to the ability factor, leadership is realized through a working style (operating style) or a consistent way of working together with others, both through what he says and what he does (actions). Because in general, the development of work culture will be successful if it is supported by the commitment of the top leaders of government agencies and the leaders of organizational units under them.

Basically, bureaucratic reform means a big change in the paradigm and governance of Indonesian government. Bureaucratic reform also means a big bet for the Indonesian nation in facing the challenges of the 21st century. Therefore, the reform of the bureaucracy, like it or not, needs to be implemented immediately, because the bureaucracy has been considered as something difficult, complicated, unprofessional, high cost and laden with the practice of corruption, collusion and nepotism. However, in practice, bureaucratic reform faces various obstacles. Reform is not easy, because it does not take place in a vacuum. Bureaucratic reform faces cultural, structural and even bureaucratic mental obstacles, in addition to technical obstacles. The problems that have arisen have not hindered the bureaucratic reform process which is currently being implemented by the government. The problem then gave birth to the following consequences:

1. Low service quality;
2. Standards and achievement of goals are not clear;
3. Behaving to be served instead of being a public servant;
4. Abuse of position and authority;
5. Assignment of duties and positions or vice versa does not have clear duties;
6. There is an excess or lack of energy;
7. Give rise to sectoral or agency egos;

8. Net resources are not based on need; and
9. Low motivation to achieve.

It has often happened that officials as organizers of public services are "caught" in corruption cases. The arrest operation that dragged the officials both in the province and district shows that the practice of Corruption, Collusion, Nepotism has not disappeared from year to year [17]. This kind of bureaucratic condition is caused by the fact that access to state power tends to be owned by officials, the management of state wealth, and the like. Actors of corruption can also be done by outside parties who collude with the ruler of power.

In this sense, corruption can also involve bribery and extortion. The results of the Anti-Corruption Behavior Survey (SPAK) 2019 show:

1. The percentage of people who know the existence of official costs in public services is less than 70 percent;
2. There are still people who pay more than the provisions when accessing public services;
3. Most of the overpayments occur after the service is completed; and
4. Most overpayments occur in cash [18].

Therefore, in the effort to realize a regime system that is sovereign, the government must change the system of administration of government in service to the public as part of the ideal of improvement from the year 1998 in order to form a good service system and be an evaluation for government administrators in the reform of the governance pattern [19]

Bureaucratic reform is the first step to organize a good, effective and efficient administration system, so that it can serve the public quickly, precisely and professionally [20]. In his journey, he faced many inhibiting factors such as abuse of authority, KKN practices and weak supervision, as well as other internal technical inhibiting factors such as:

1. There is still a lack of human resources (personnel) both in terms of quantity and quality in accordance with the standards of competence required in the village of Batang Hari Ogan, Pesawaran Regency, such as front office personnel who are not professional, who do not have experts in the field of IT, so that they are not yet optimally utilized and maintenance of existing information technology, as well as others.
2. The budget that does not exist in the budget post so that sometimes in an effort to build an innovation, it becomes one of the inhibiting factors.
3. Lack of socialization on how to build an integrity zone and provide licensing services, development of investment, promotion and control of investment, as well as provision of data, information and complaints that are easily accessible to the general public.
4. Minimal Support Facilities and Infrastructure.
5. Conditions for the Implementation of Activities That Are Limited Due to the PPKM Rules (Enforcement of Restrictions on Community Activities) Which Have Been Strictly Effective Since the Beginning of July, Resulting in Some Activity Plans Being Impeded.

APIP Has a Strategic Role in Supporting and Strengthening the Effectiveness of the Internal Control System in order to Realize an Effective, Efficient, and Accountable Government. However, unfortunately all this time there is still an old way of looking where APIP only acts as *Watchdog* Which Is Identical To The Fault Finder. Therefore, there needs to be a paradigm shift in supervision where APIP is required to be able to perform quality assurance, where it plays an active role and becomes part of problem solving. In addition to carrying out assurance and consulting functions, APIP is expected to play a role as a strategic partner that helps leaders and management ranks in solving various problems of government administration. Even the Latest Internal Audit Best Practice, Encourages the Internal Audit

Unit to Become a Trusted Advisor for Organizations in Facing Various Problems and Anticipating Various Risks That May Occur. Just like how the immune system works that prevents the body from getting sick and even if the body has to get sick,

Currently, APIP's performance is considered to be weak even though it has been encouraged by efforts to strengthen its functions and roles. One of the reasons is that said efforts are still "haunted" by systemic challenges in terms of quantity and quality of human resources, budgets, and institutions and authorities. Although several regulatory frameworks have been prepared to overcome the problemh Mentioned, but the reality in the field still exists, for example, a gap between the number of APIP human resources and their ideal needs. In addition to that, some other aspects that also need to receive serious attention are the issues of independence, competence, and integrity of APIP's human resources, which has been considered "far from burning in the fire". An indication of the weakness of said independence can be seen from the position of APIP's human resources which structurally is still under the control of the leaders of government agencies. Therefore, such conditions do not allow APIP's human resources to carry out supervision professionally and objectively. It doesn't stop there, the budget allocated for the Inspectorate as an internal supervision work unit is also not enough, so that the implementation of the supervision function in the government agency is not optimal.

Reflecting from the Condition, Strengthening APIP Becomes An Inevitability. Therefore, it became one of the actions promoted in the National Strategy for the Prevention of Corruption (Stranas PK). Through Stranas PK, APIP Will Be Strengthened in 4 Aspects, namely Institutional, Human Resources, Governance, and Budget.

To date, some of the successful achievements include:

1. In the aspect of human resources, mapping of the gap between the number of APIP human resources available and the required number has been done;
2. In the Governance Aspect, there has been an Agreement Regarding the Division of Functions of Auditors, Auditors, and P2UPD;
3. In the Institutional and Budget Aspects, Government Regulation No. 72/2019 Regarding the Second Amendment to Government Regulation No. 18/2016 About Regional Devices.

Some of the achievements above are expected to improve APIP's performance and strengthen its role and function in conducting supervision. Again, the strengthening of APIP in several aspects above, such as the provision of nutrients that are beneficial to strengthen the body's immune system in preventing disease. Some Significant Progress as It Was Mentioned Above Can Be Achieved Due to the Synergy Between Related Agencies, Among The Ministry of PANRB, The Ministry of Interior, BPKP, And BKN. Each Responsible Agency Performs Their Roles and Functions. Discussion, coordination, and active collaboration are carried out to reach a mutual agreement so as to be able to promote the strengthening of APIP to become a priority program that must be completed in accordance with the target. Furthermore, the source of the strengthening of APIP is actually the building of public trust that the government has, is, and will continue to work to improve performance accountability and eradicate corruption, which in turn will improve the quality of public services to the public. Just like the immune system that works continuously to ensure the body remains healthy to support various daily activities.

APIP is an employee of the concerned institution, who is chosen by the leader of the institution to be supervised. In addition to the limited scope of APIP supervision, reporting is only done to the leader of the agency. Stranas PK through the 2021-2022 corruption prevention action regarding Strengthening the Role of the Government's Internal Supervision Apparatus (APIP) in the government's supervision program, on Tuesday 20 June 2021 held a discussion about the facts that happened around APIP. Currently, the number of human resources auditors is far below the need, based on information from the official BPKP website, the number of auditors is currently only 15,368 people out of the total need of

46,560 people. It means that 23.58% of the total needs are fulfilled. The current shortage of APIP is influenced by several factors, among them [21].

1. Inadequacy of the APIP task implementation budget
2. Weakness of independence due to incompatibility of position class
3. The implementation of APIP's tasks and functions in the region is not clear
4. Fulfillment of APIP formation which is not a priority
5. Inadequate APIP competence

Conclusion

1. The role of APIP as stated in the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform is strengthened again by Government Regulation Number 60 of 2008 regarding the Internal Control System of Government Agencies (SPIP) article 48 which states that the Government's Internal Supervision Apparatus conducts internal supervision through, audit, review, evaluation, monitoring and other surveillance activities. In the realization of its implementation, the supervision function performed by APIP until now is carried out through the role of inspection (watchdog), the role of consultant (consultant) and the role of catalyst and management assistance (catalyst). The government continues to carry out bureaucratic reforms in all government agencies and departments, so that by 2025, it is expected that good, clean, and free of corruption, collusion, and nepotism will be achieved.
2. Currently, APIP's performance is considered to be weak even though it has been encouraged by efforts to strengthen its functions and roles. One of the reasons is that said efforts are still "haunted" by systemic challenges in terms of quantity and quality of human resources, budgets, and institutions and authorities. In the field, there is still, for example, a gap between the number of APIP human resources and their ideal needs. In addition to that, some other aspects that also need to receive serious attention are the issues of independence, competence, and integrity of APIP's human resources, which has been considered "far from burning in the fire". An indication of the weakness of said independence can be seen from the position of APIP's human resources which structurally is still under the control of the leaders of government agencies. So therefore, such conditions do not allow APIP's human resources to conduct professional and objective supervision. It doesn't stop there, the budget allocated for the Inspectorate as an internal supervision work unit is also not enough, so that the implementation of the supervision function in the government agency is not optimal. From the Commitment of Budget Allocation, Legally, There Is No Legal Basis for Government Agencies to Allocate The Budget In A Certain Amount Or Percentage In The Framework To Support The Implementation Of The Supervision Function Carried Out By The Inspectorate.

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