

THE SUPERVISION OF THE INTERNAL GOVERNMENT INTERNAL SUPERVISORY APPARATUS (APIP) ON THE ABUSE OF AUTHORITY IN GOVERNMENTAL POSITIONS IN JENEPONTO REGENCY

^{*1}Mustaufiq, ²Lomba Sultan, ³Muh. Saleh Ridwan, ⁴Hamzah Hasan

^{*1}Postgraduate Doctoral Program of UIN Alauddin Makassar, ^{2,3,4}Faculty of Sharia and
Law of UIN Alauddin Makassar

Email: ^{*1}mus.opik@yahoo.com, ²lombasultan456@gmail.com, ³salriduin@gmail.com,
⁴hamzah.hasan@uin-alauddin.ac.id

Abstract

The objective of this research was to examine the oversight conducted by the Government's Internal Control Apparatus (APIP) regarding the misuse of official authority within the Jeneponto District Government. This research employs a qualitative methodology with a sociological research approach. The informants include the Auditor of the Jeneponto Regency Government Internal Supervisory Apparatus, the Head of the Sub-Division of Discipline Development, Welfare, and Facilitation of the ASN Profession at the Jeneponto Regency Personnel and Human Resources Development Agency (BKPSDM), the Secretary and Acting Head of Treasury at the Jeneponto Regency Financial and Asset Management Agency, the Head of Budget at the Jeneponto Regency Financial and Asset Management Agency, and the Regent of Jeneponto. Data collection methods encompass observation, interviews, and documentation. Subsequently, the techniques for processing and analyzing data are executed through three distinct phases: data collection, data reduction, data presentation, and conclusion drawing. The outcomes indicate that: 1) The supervision by the Government Internal Supervisory Apparatus (APIP) over the abuse of authority in the Jeneponto Regency Government is not fully optimizing APIP's role in supervising, guiding, evaluating, and monitoring the duties and functions of regional apparatuses in the execution of bureaucratic activities. This is evidenced by the presence of several civil servants who have been implicated and directly involved in legal proceedings due to exceeding their official authority. 2) There is a shortage of qualified auditors, with the current number of personnel being insufficient relative to the number of civil servants requiring oversight across 11 sub-districts and 113 villages.

Keywords: APIP, Supervision, Jeneponto Regency

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui pengawasan yang dilakukan oleh Aparat Pengawasan Intern Pemerintah (APIP) terhadap penyalahgunaan wewenang pejabat di lingkungan Pemerintah Kabupaten Jeneponto. Penelitian ini menggunakan metodologi kualitatif dengan pendekatan penelitian sosiologis. Informan penelitian ini

adalah Auditor Aparat Pengawas Internal Pemerintah Kabupaten Jeneponto, Kepala Subbidang Pembinaan Disiplin, Kesejahteraan, dan Fasilitasi Profesi ASN pada Badan Kepegawaian dan Pengembangan Sumber Daya Manusia (BKPSDM) Kabupaten Jeneponto, Sekretaris dan Pelaksana Tugas (Plt.) Kepala Bidang Perbendaharaan pada Badan Pengelola Keuangan dan Aset Daerah (BPKAD) Kabupaten Jeneponto, Kepala Bidang Anggaran pada Badan Pengelola Keuangan dan Aset Daerah (BPKAD) Kabupaten Jeneponto, dan Bupati Jeneponto. Metode pengumpulan data meliputi observasi, wawancara, dan dokumentasi. Selanjutnya, teknik pengolahan dan analisis data dilakukan melalui tiga tahap yang berbeda: pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa: 1) Pengawasan oleh Aparat Pengawas Internal Pemerintah (APIP) terhadap penyalahgunaan wewenang di Pemerintah Kabupaten Jeneponto belum sepenuhnya mengoptimalkan peran APIP dalam melakukan pengawasan, pembinaan, evaluasi, dan pemantauan terhadap tugas dan fungsi perangkat daerah dalam pelaksanaan kegiatan birokrasi. Hal ini dibuktikan dengan adanya beberapa PNS yang tersangkut dan terlibat langsung dalam proses hukum akibat melampaui kewenangan jabatannya. 2) Kurangnya tenaga auditor yang berkualitas, dimana jumlah tenaga yang ada saat ini belum mencukupi dibandingkan dengan jumlah PNS yang harus diawasi di 11 kecamatan dan 113 desa.

Kata Kunci: APIP, Pengawasan, Kabupaten Jeneponto

INTRODUCTION

The supervisory role performed by the Government Internal Supervisory Apparatus (APIP) is deemed ineffective due to the continued involvement of numerous state officials in corruption cases and financial management inefficiencies across various regions and state institutions. According to former Minister of State Apparatus Empowerment and Bureaucratic Reform (PAN-RB) Azwar Abubakar, the number of outcomes reported by the Supreme Audit Agency (BPK) serves as a significant indicator of these issues. "This situation is partly attributed to the ineffective supervisory function, as well as the assurance and consulting roles performed by APIP not being executed to their full potential," stated Azwar Abubakar. He identified one of the primary reasons for this shortcoming as the lack of full independence of APIP. Presently, APIP operates under the leadership of organizational heads such as ministers, governors, regents, or mayors at both central and regional levels (Utami & Baihaqi, 2023).

These leaders retain complete authority over APIP appointments and reassignments. Furthermore, APIP is mandated to report its supervisory outcomes directly to the head of the agency. "Given the weak position of APIP, it is evident how challenging it is to prevent irregularities," remarked Azwar Abubakar asserting that this issue requires immediate rectification. He emphasizes that independence considered the cornerstone of effective supervision, must be prioritized (Wardhana dkk., 2023). The independence of APIP is impacted by the organizational structure of the government, funding sources, and staffing policies, including recruitment and reassignment practices. Abubakar advocates for enhancing APIP's autonomy by establishing an independent APIP position with dedicated funding and financial management autonomy. To achieve good governance in the Republic of Indonesia, characterized by transparency and freedom from corruption, collusion, and nepotism (KKN), the government must commit to comprehensive bureaucratic reforms. A key pillar of bureaucratic reform, as outlined in Presidential

Regulation No. 81/2010 on the Grand Design of Bureaucratic Reform 2010-2025 and the Minister of Administrative Reform and Bureaucratic Reform Regulation (Permenpan/RB) No. 20/2010 on the Road Map of Bureaucratic Reform (RMRB) 2010-2014, is the program aimed at strengthening supervisory mechanisms (Siahaan, 2021).

The current supervisory institutions in Jeneponto district, including the Inspectorate of Jeneponto district and other non-governmental supervisory units, have not demonstrated a strong commitment to addressing the various issues concerning the oversight of government officials in Jeneponto district. This lack of commitment has led to continued instances of abuse of power in the administration, such as inspection reports that fail to comply with legal regulations regarding state financial management, poor public services, irregularities, and authority abuse. This situation contradicts the principle of public benefit that should be upheld in public policy. According to the principles of Islamic jurisprudence, it is stated that:

تصرف الإمام على الرعية منوط بالمصلحة .

Meaning:

The effectiveness of a leader's policy is contingent upon its ability to benefit the people.

The increasing public demand for the implementation of good governance, particularly through enhanced oversight of government administration, necessitates a serious commitment from the government to shift from outdated mindsets towards a framework aligned with the principles of good governance (Simanjuntak & W, 2023). A key issue in the realm of supervision is the ineffectiveness of the Government's Internal Supervisory Apparatus (APIP), which is hindered by a lack of independence, susceptibility to intervention, and insufficient professionalism in executing their supervisory responsibilities (Prabawani dkk., 2020). The presence of the Government Internal Supervisory Apparatus (APIP) is recognized as a crucial preventive measure against practices such as collusion, corruption, nepotism, and abuse of authority. This aligns with the principles of Islamic jurisprudence, which state that:

درء المفاسد مقدم على جلب المصالح .

Meaning:

Preventing harm takes precedence over pursuing benefits.

According to the principles of Islamic jurisprudence, preventing harm takes precedence over obtaining benefits; thus, even if there is some benefit to be gained from the abuse of authority, it is imperative to prevent such abuse due to its harmful effects (Kurnia, 2020). The monitoring report on the resolution of regional losses by the BPK Representative of South Sulawesi reveals numerous unresolved regional losses that negatively impact development. Although the follow-up on audit recommendations generally exceeds the national average, the BPK's outcomes highlight significant weaknesses in internal control within governance. These weaknesses lead to inefficiency, ineffectiveness, non-compliance with laws and regulations, and the squandering of regional finances. The implementation of the BPK recommendations by the South Sulawesi representatives necessitates collaboration and synergy among APIP to effectively supervise their

execution. This cooperation is essential to ensure that regional development objectives are met and to secure an unqualified opinion (WTP). Moreover, it aims to prevent non-compliance with laws and regulations, irregularities, and the abuse of authority by individuals within the government bureaucracy who prioritize personal gain over their official duties, thereby causing inefficiency in fulfilling their mandated roles (Hariri, 2020)

In response to public demands, the government has enacted Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP). This regulation outlines five essential components that must be incorporated into the internal control system: the control environment, risk assessment, control activities, information and communication, and monitoring. The present internal control system is fundamentally based on these five components, yet its implementation remains fragmented. Consequently, it is crucial for APIP to comprehensively integrate all five elements of the internal control system. This integration will enhance APIP's effectiveness in its supervisory role over government administration and its function as a quality control and assurance body in developmental activities. By doing so, the positive impact of APIP's role will be more perceptible to the community, serving as an effective mechanism to prevent the abuse of office (Seregig dkk., 2021).

Another significant issue is the lack of cooperation and integration between supervisory and law enforcement institutions in exercising their authority. This is evident as supervisory institutions continue to operate independently, leading to overlapping authorities and disharmony in the legal and regulatory framework. In governmental operations, particularly at the local level, multiple supervisory bodies conduct inspections of development activities. These include the Supreme Audit Agency (BPK), the Finance and Development Audit Agency (BPKP), and the Inspectorate of Jeneponto District. This fragmentation often results in officials exploiting their positions for personal gain during the development process. The absence of effective integration and synergy among the four internal government supervisory institutions often results in "anxiety" among auditors, who perceive indications and potential for irregularities and abuses of authority in the execution of development activities. This underscores the necessity for proper and transparent supervision by the APIP supervisors to monitor and rectify the performance of officials in implementing policies and exercising their authority. In the context of authority, it comprises at least three components as a public law concept: influence, conformity, and legal basis. The influence component aims to regulate the behavior of legal subjects, ensuring that government officials do not wield their authority beyond the objectives established by laws and regulations. This requirement for trustworthiness and adherence to assigned responsibilities is encapsulated in the teachings of the Prophet Muhammad PBUH, as emphasized in the hadith:

عَنْ أَنَسِ بْنِ مَالِكٍ قَالَ: مَا خَطَبَنَا نَبِيُّ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ إِلَّا قَالَ: "لَا إِيمَانَ لِمَنْ لَا أَمَانَةَ لَهُ، وَلَا دِينَ لِمَنْ لَا عَهْدَ لَهُ .

Meaning:

According to a hadith reported by Ahmad, "The faith of an individual who is not trustworthy is deficient, and the religion of one who fails to honor their promises is deficient."

State officials entrusted with responsibilities and authority in their respective positions are bound by an oath of office, committing them to diligently fulfill their duties and obligations. Misuse of authority not only adversely affects the officials involved but also harms others, leading to broader detrimental consequences. Such actions are generally regarded as forms of harm and are prohibited. This prohibition against abuse of authority is underscored in the principles of Islamic jurisprudence, which assert that:

كل تصرف جر فسادا أو دفع صلاحا منهي عنه .

Meaning:

Any legal action that inflicts harm or deprives someone of a benefit is forbidden. Furthermore, additional principles within Islamic jurisprudence underscore the imperative to remove advantages, including:

الضرر يزال .

Meaning:

Harm must be eradicated.

From these fiqh principles, it is clear that anything that contains or causes harm, including the abuse of authority, must be eliminated. Another fiqh rule specifies the prohibition against causing harm to oneself and others, as follows:

لا ضرر ولا ضرار .

Meaning:

One must not inflict harm on oneself or others. The principles of fiqh make it clear that it is not only self-harm that is prohibited but also any action that jeopardizes the safety of others. Consequently, the abuse of authority is intolerable, as it results in harm to both the individual and the community.

METHODS

This type of research is qualitative field research. The Inspectorate of Jeneponto Regency was selected as the research site due to the absence of prior studies on the role of the Government Internal Supervisory Apparatus (APIP) in preventing the misuse of positional authority within the Jeneponto Regency Regional Government from the standpoint of Islamic Criminal Law, thereby highlighting a research gap. The Inspectorate is specifically situated on Pahlawan Poros Bontosunggu Street, in the Empoang Village of the Binamu District in Jeneponto Regency. Additionally, the researcher intends to conduct direct investigations in several other regional offices to gather supplementary data. This research is categorized as descriptive qualitative research, employing a sociological approach.

Primary data consists of information directly gathered from individuals involved in the supervision and monitoring of government activities. The participants include the Auditor of the Local Government Internal Supervisory Apparatus of Jeneponto Regency, the Head of the Sub Division of Discipline Development, Welfare, and Facilitation of ASN Profession at the Jeneponto Regency Personnel and Human Resources Development Agency (BKPSDM), the Secretary and Acting Head of Treasury of the Jeneponto Regency Regional Financial and Asset Management Agency, the Head of Budget at the same agency and the Regent of Jeneponto. Secondary data serves as supplementary information related to the primary sources and includes documents such as Government Regulation Number 41 of 2007 concerning Regional Apparatus Organizations, relevant books, and research or scholarly works related to the function of the APIP.

The methods or techniques employed for data collection are critical steps in the research process, as obtaining data is the primary objective of any research. The data collection techniques utilized in this research include observation, interviews, and documentation. The data analysis technique for this research involves the following steps: 1. Data collection, 2. Data reduction, 3. Data display, and 4. Concluding. The validity of the data is tested through triangulation. This can be achieved using both source triangulation and technique triangulation, among other methods.

RESULTS AND DISCUSSION

According to the 2021 Decree of the Regent of Jeneponto regarding the *Internal Audit Charter*, the District Inspectorate is tasked with overseeing the execution of governmental functions within the region. This includes supervising the administration of village governance and the execution of village government responsibilities, all within the framework of implementing decentralization and delegated tasks (Santoso & Haryanti, 2024).

In carrying out the duties as intended, the District Inspectorate has a function:

1. Formulating technical policies in the areas of supervision and facilitation of oversight.
2. Conducting internal performance and financial supervision through audits, reviews, evaluations, monitoring, and other oversight activities.
3. Carrying out supervision for specific purposes as directed by the Regent.
4. Preparing reports on the outcomes of supervision.
5. Managing the administrative functions of the Inspectorate.
6. Performing additional functions assigned by the Regent that pertain to the Inspectorate's duties and responsibilities (Handayani, 2023).

The execution of duties and functions by the APIP within the Jeneponto Regency Government adheres to established Standard Operating Procedures (SOPs). This adherence is ensured through the roles of various officials: the Associate Auditor acts as the technical controller in the field, the Regional Assistant Inspector oversees the supervision process as the deputy responsible for implementation, and the Inspector

himself serves as the overall supervisor responsible for the general execution of oversight (Laksito & Bawono, 2023).

To ensure that the duties and functions of APIP are performed by SOPs at the individual level, a combination of supervision, internal review, and external review is implemented. Supervision involves both guidance and oversight by supervisors, including Technical Controllers and Quality Controllers. This supervision may occur verbally or face-to-face during pre-audit, audit, and post-audit meetings, or in writing on the auditor's work papers or supervision sheets. Internal reviews are conducted by structural officials (Irban) and supervisors (Technical Controllers and Quality Controllers), with the outcomes documented on review sheets. External reviews are performed through self-assessments by APIP, which are subsequently validated by external parties, comprehensive assessments by external entities such as Public Accounting Firms, and peer reviews conducted between APIP units every three years, noting that peer reviews are not conducted reciprocally (Suprpto & Agustia, 2023).

Concerning the duties and functions of APIP in Jeneponto Regency, evaluations, including those from the Head of the Sub Division of Discipline Development, Welfare, and Facilitation of ASN Profession at the Jeneponto Regency Personnel and Human Resources Development Agency (BKPSDM), indicate that APIP's implementation has been effective. It has successfully prevented fraud, produced valuable outputs, and promoted increased transparency and accountability (Wulandari dkk., 2023).

The Jeneponto District APIP Work Program is detailed in the Annual Supervision Work Program (PKPT). The scope of supervision conducted by the Inspectorate of Jeneponto Regency encompasses the following areas:

1. Compliance audits of Regional Apparatus Organizations within the Jeneponto Regency Government.
2. Compliance audits of Village Government operations within the Jeneponto Regency.
3. Audits for specific purposes addressing issues within the Jeneponto Regency Government.
4. Audits of financial statements of Regional Work Units.
5. Performance audits of Regional Apparatus Organizations.
6. Specific purpose audits of Regional Apparatus Organizations.
7. Reviews of SKPD financial reports and Local Government Financial Reports.
8. Evaluations of SKPD Strategic Plans, Regional Government Strategic Plans, and Government Agency Performance Accountability Reports.
9. Coordination of the follow-up on audit outcomes from the District Inspectorate, Provincial Inspectorate, Financial and Development Supervisory Agency, Inspectorate General of the Ministry, and Supreme Audit Agency.
10. Monitoring and evaluation of the results of the audits of the Jeneponto Regency Government's operations.

11. Provision of assistance, guidance, and dissemination of information on Local Government Accountability to promote good governance (Handayani, 2023).

The supervisory function and prevention of authority abuse within the local government of Jeneponto Regency, as executed by APIP Jeneponto Regency, are guided by the supervision plan outlined in the Annual Supervisory Work Program (PKPT). These efforts are conducted through quality assurance and consulting activities. Quality assurance is achieved through the following activities:

1. Specific Purpose Audits, which involve regular inspections of all Organizational Units (OPDs) across four dimensions: staffing, basic tasks, financial management, and regional assets/property. Additionally, other Specific Purpose Audits include Probity Audits, Goods and Services Audits, Investigation Audits, State Financial Loss Calculation Audits, Village Head Term Expiration Audits, and various other specialized audits.
2. Performance Audits, which are conducted on a sample of OPDs to evaluate the percentage of performance achievements in their activities, focusing on the principles of value for money—effectiveness, efficiency, and economy.
3. Reviews are carried out on various documents and activities, including LKPD (Local Government Financial Statements), LPPD (Regional Government Performance Reports), both initial and revised RKAs (Budget Work Plans), as well as other review activities such as HPS (Estimated Price), DAK (Special Allocation Fund), BMD (Regional Property), and SSH (Standard Unit Price).
4. Evaluation of strategic plans (Renstra), performance accountability systems (SAKIP), and performance accountability reports (LAKIP).
5. Monitoring the follow-up actions of OPDs (Organizational Units) on recommendations and outcomes from BPK (Supreme Audit Agency), BPKP (Financial and Development Supervisory Agency), and the Inspector General. Provincial Inspectorate and Inspectorate of Jeneponto outcomes.

Consulting activities are implemented through mentoring, consultation, assistance, and training or technical guidance. These efforts serve as an *early warning system* to detect potential abuses of authority within the local government of Jeneponto Regency. Despite these preventive measures, it remains necessary to communicate certain outcomes with regional apparatuses, providing assistance to ensure completeness and addressing the requirements for both upcoming and completed examinations (Sahabuddin dkk., 2021).

The Standard Operating Procedures (SOP) of APIP do not explicitly define the criteria or benchmarks for determining when Government Agencies and/or Officials have exceeded their authority within the scope of supervision by the Jeneponto Regency Inspectorate. Instead, APIP relies on relevant laws, regulations, and other related guidelines as benchmarks for supervision. If the duties, functions, and authority of an Agency and/or Government Official are either not performed or are exceeded beyond what is prescribed by these laws and regulations, the Agency and/or Official is considered to have overstepped their authority. In matters of financial management, the regulations

referenced are Permendagri Number 77 of 2020 and Government Regulation (PP) Number 12 of 2019, which provide technical guidelines for regional financial management. For the procurement of government goods and services, the applicable regulations are Presidential Regulation Number 16 of 2018 in conjunction with Presidential Regulation Number 12 of 2021, as well as LKPP Regulation Number 12 of 2021 regarding Government Procurement of Goods/Services. Similar regulatory frameworks are applied to other areas of supervision (Prabowo, 2024)

The criteria or benchmark for determining when Government Agencies and/or Officials exceed their authority, particularly as per APIP regulations or SOPs, include instances of authority abuse, rule violations related to their authority, and arbitrary actions (Putri dkk., 2023) Furthermore, the Head of the Sub Division of Discipline Development, Welfare, and Facilitation of ASN Profession at the Jeneponto Regency Personnel and Human Resources Development Agency (BKPSDM) stated that the criteria for determining when Government Agencies and/or Officials exceed their authority, according to APIP regulations or SOPs, including surpassing the term of office or the validity period of their authority, exceeding the jurisdictional limits of their authority, and/or acting contrary to the provisions of applicable laws and regulations (Fauzi, 2021).

Moreover, the standard or benchmark for determining whether government agencies and/or officials have exceeded their authority, specifically according to the regulations set by APIP or established Standard Operating Procedures (SOPs), is if their activities are not aligned with the existing laws and regulations. This also includes actions that do not correspond to the specific duties and functions assigned to the officials in question, or if they are negligent in performing their duties. Therefore, officials who are tasked with responsibilities based on given mandates and regulations must fully comprehend their roles and duties. This understanding is crucial for ensuring that their decisions and strategic actions remain in compliance with higher-level regulations (Aliwardi, 2023).

Regarding the procedure and timing for referring cases of official authority abuse to law enforcement, as stipulated by APIP regulations or Standard Operating Procedures (SOPs), particularly within the local government of Jeneponto Regency, significant changes have been implemented since December 2020. At that time, the Investigation Division was established within the Inspectorate of Jeneponto Regency. According to the Investigation Audit Guidelines of the Jeneponto District Inspectorate, the public is now encouraged to report instances of official authority abuse. Upon receipt and verification of a complaint, the Inspector forwards the case to the Investigation Division, which then undertakes an Investigation Audit. As per the Memorandum of Understanding (MOU) between the Ministry of Home Affairs, the National Police, and the Indonesian Attorney General's Office (Number: 100.4.7/437.SJ - Number 1 of 2023 - NK/1/I/2023), dated January 25, 2023, if the Audit Report uncovers evidence of abuse of official authority and corruption, APIP is obligated to refer the case to law enforcement agencies (APH) for further investigation. Conversely, if APH identifies the issue as an administrative error, the case is returned to APIP for administrative resolution. The criteria for determining administrative errors include:

1. There is an absence of financial loss to the state.
2. In cases where there is a financial loss to the state, it has been addressed through compensation or financial claims within 60 days of the official receiving the APIP Audit Report, or it has been followed up and deemed resolved by APIP.
3. The action falls under the exercise of discretion, provided that the objectives and conditions for discretion are satisfied.

For cases where the financial loss to the state is less than the cost of addressing the issue, there is a provision for administrative resolution within 60 days. Should the financial discrepancies remain unresolved within this period, both APIP and APH will proceed with criminal investigations regarding the state's financial losses. Despite this escalation, APIP continues to play a crucial role in guiding the investigation process (Kamal & Elim, 2021). A comprehensive understanding of the mechanisms and timing for addressing cases of official authority abuse, as outlined by APIP regulations or Standard Operating Procedures (SOPs), can be illustrated through the procedures followed by the Head of the Sub-Division of Discipline Development, Welfare, and Facilitation of ASN Professions at the Jeneponto Regency Personnel and Human Resources Development Agency (BKPSDM).

Specifically, within the local government of Jeneponto Regency, instances of abuse of official authority are referred to law enforcement officials when government officials exceed their mandated authority or when their decisions and actions extend beyond their term of office or the validity period of their authority, by APIP regulations or SOPs (Nopirina, 2023). Furthermore, the process and timing for referring cases of abuse of official authority to law enforcement officials, as specified by APIP regulations or Standard Operating Procedures (SOPs), particularly within the local government of Jeneponto Regency, involve delegating an outcome to APH when the involved official is uncooperative or unable to comply with the provisions of the MPTGR or TPTGR process. This excludes situations involving arrest violations, moreover, it has been noted that the current implementation of the duties and functions of APIP, particularly in overseeing and preventing the abuse of official authority with criminal implications, is primarily focused on supervisory functions. This is especially relevant within the Jeneponto Regency Regional Finance and Assets Agency and more broadly within the local government of Jeneponto Regency. There is a critical need to balance this supervisory function with a strong coaching role. To address this, it is recommended that quarterly reviews be conducted to assist in the administrative processes of regional apparatuses related to activity implementation. Such measures would help minimize administrative errors that could lead to abuse of authority and subsequent criminal actions. Therefore, a periodic and structured coaching function is essential for each regional apparatus (Santoso & Haryanti, 2024).

The APIP paradigm has transitioned from its former role as a watchdog, which primarily focused on supervisory functions after activities and often appeared to be seeking out audit errors. Presently, the function of APIP has evolved towards providing quality

assurance and consulting services. The *quality assurance* function is implemented through a combination of audits, reviews, monitoring, evaluations, and other supervisory activities. These efforts are intended to provide thorough quality assurance for the implementation of audited programs and activities. Concurrently, the *consulting function* is realized through guidance, training, socialization, and other advisory activities. These quality assurance and consulting measures are applied throughout the entire process of the auditee's activities, ensuring that auditor input can add value to the development of the auditee's organization. Additionally, APIP, particularly the Inspectorate, provides support to OPD during examinations conducted by other APIP entities, such as the Provincial Inspectorate and BPKP, or by external auditors like BPK.

This approach aims to shift public perception away from viewing APIP solely as a watchdog (Handayani, 2023). This also clearly demonstrates that the Jeneponto Regency APIP functions as a strategic partner. A notable empirical example is provided by the Head of the Sub-Division of Discipline Development, Welfare, and Facilitation of ASN Professions at the Jeneponto Regency Civil Service and Human Resources Development Agency (BKPSDM). This example highlights the cooperation, synergy, and commitment between APIP and BKPSDM in supporting APIP's mandate, particularly in supervising and preventing abuses of office authority. Specifically, within the Jeneponto Regency Civil Service and Human Resources Development Agency and more broadly within the local government of Jeneponto Regency, this collaboration is evident in the imposition of severe disciplinary measures. In such cases, BKPSDM involves APIP elements, specifically the Regional Inspectorate, in the process, which can extend to the point of recommending dishonorable dismissal from the State Civil Apparatus (Van Wessel dkk., 2020).

Additionally, the cooperation, synergy, and commitment between APIP and the Jeneponto Regency Regional Finance and Assets Agency (BPKAD) play a crucial role in supporting APIP's duties and functions. This partnership is particularly significant in supervising and preventing abuses of authority, both within BPKAD and the broader local government of Jeneponto Regency. The collaboration at BPKAD has been effective in preventing and minimizing errors in regional financial management. It also fosters good coordination in the review of activities, ensuring proper oversight of both physical and non-physical projects (Pandusetya dkk., 2021).

Furthermore, the cooperation, synergy, and commitment between APIP and the Jeneponto Regency Regional Finance and Assets Agency (BPKAD) significantly support APIP's supervisory and preventive functions, particularly concerning the abuse of authority. This collaboration extends throughout the local government of Jeneponto Regency. The partnership includes the signing of the Integrity Pact, the facilitation of P2HP completion, and the activation of the Follow-up Team to address BPK outcomes (Lestari dkk., 2019). Additionally, the Regent of Jeneponto emphasized the cooperation, synergy, and commitment between the local government of Jeneponto Regency and APIP in supporting the latter's role in supervising and preventing abuses of office authority. To demonstrate this commitment, the local government of Jeneponto has undertaken

measures to ensure governance based on legal certainty, orderliness, public interest, transparency, proportionality, professionalism, accountability, efficiency, effectiveness, and justice. One significant effort is the establishment of a memorandum of understanding, which serves as a comprehensive guideline detailing the coordination between APIP and APH in handling reports or complaints regarding abuses of official authority (Putra dkk., 2022)

The role of APIP as a supervisory entity is evidenced by the empirical statements of various informants. Notably, the Head of the BPKAD Budget Division of Jeneponto Regency highlighted that the primary duties and functions of APIP within the local government of Jeneponto Regency involve serving as a component of the Jeneponto Regency Regional Inspectorate Organization. APIP is tasked with and responsible for exercising authority over the guidance and supervision of personnel performance as well as the management of regional finances within the Regional Government (Syarif, 2023) Furthermore, additional information provided by the Head of the Sub Division of Discipline Development, Welfare, and Facilitation of the ASN Profession at the Jeneponto Regency Personnel and Human Resources Development Agency (BKPSDM) highlights the core responsibilities and functions of APIP.

Specifically, these duties are pivotal within the BKPSDM and the broader local government framework of Jeneponto Regency. APIP is tasked with overseeing the administrative governance of Jeneponto Regency and issuing recommendations that hold legal significance. This means that APIP's outcomes or recommendations, particularly those identifying irregularities leading to state losses, are pursued through law enforcement processes. Determining the appropriate legal follow-up involves a collaborative investigative examination by APIP and law enforcement agencies (APH) through criminal or civil prosecution processes. Such legal measures serve as a deterrent, instilling a sense of caution among other ASNs against engaging in fraudulent activities and abuse of power. Typically, auditors conduct these examinations, with the Audit Report (LHP) being the ultimate product. The LHP principally comprises examination outcomes and recommendations directed to the audited entity, identifying whether irregularities exist. APIP's recommendations predominantly pertain to administrative matters. The follow-up actions on these outcomes involve bolstering control systems, issuing reprimands, and imposing sanctions as per the applicable regulations. Upon the conclusion of an audit and the issuance of the audit report, APIP is required to present the report to the leader of the audited entity, with copies distributed to the auditee and relevant stakeholders.

This procedure ensures that the auditee is informed about the organizational weaknesses identified and can address the recommendations detailed in the report. Continuous monitoring of audit follow-ups is essential for auditors to recognize and rectify existing deficiencies and errors, thereby enhancing organizational performance. Audit follow-up monitoring entails assessing and evaluating the implementation of corrective actions taken by the auditee's leadership based on auditor recommendations reported in audit outcomes. This includes outcomes identified by external or other auditors, aligned with

the established mechanisms for addressing audit and review recommendations. Audit standards stipulate that auditors must communicate to the auditee that the responsibility for addressing audit outcomes and recommendations lies with the auditee. Furthermore, auditors are obligated to monitor and encourage the implementation of corrective actions for identified outcomes and recommendations. Auditors are required to document the status of unresolved outcomes and recommendations from prior audits. It is essential to recognize, however, that the administration of governmental functions in the Jenepono Regency operates under the principles of decentralization, deconcentration, and delegated tasks (Suppiah & Arumugam, 2023).

Additional insights were provided by the Secretary and Acting Head of the Treasury Division at the Regional Financial and Asset Management Agency of Jenepono Regency. The core responsibilities and functions of APIP within the local government of Jenepono Regency encompass the development and oversight of regional and co-administrative governmental functions. This includes internal supervision of both performance and financial management through various methods such as audits, reviews, evaluations, monitoring, assistance, and other supervisory activities. Moreover, APIP is responsible for the supervisory evaluation, reporting, and analysis of performance outcomes (Natsir, 2023)

By legal statutes, cases of official authority abuse may be referred to law enforcement when examination results provide adequate evidence indicating a criminal misuse of authority. Such misuse must have the potential to cause financial losses, whether to regional or state resources (Sonjaya, 2020). If issues are identified during an examination and subsequently resolved, the auditee is responsible for addressing these outcomes. For administrative issues, the auditee must rectify them accordingly. In the case of financial discrepancies, the auditee must resolve the matter by settling the identified amount as determined by the APIP examination team. The payment process for such financial settlements involves using Ben-17 forms to deposit the funds into the Regional Treasury (Mustakin, 2023).

Recommendations and feedback for agencies within the local government of Jenepono Regency, particularly concerning instances of official authority abuse with potential criminal implications, emphasize the need to strengthen regulations related to such abuses. Enhancing these rules aims to create a significant deterrent effect on officeholders, thereby preventing issues or violations from escalating to the point of criminal implications (Mustakin, 2023). Further recommendations and feedback directed towards the agency ranks, particularly within the Jenepono Regency Personnel and Human Resources Development Agency (BKPSDM) and the broader local government of Jenepono Regency, underscore the importance of adherence to standard operating procedures (SOP) and relevant regulations. This is especially crucial in cases of authority abuse with potential criminal consequences. All officials are urged to execute their responsibilities and functions strictly following the established SOP and applicable regulations to prevent such abuses (Karim, 2023)

Additional recommendations and feedback, particularly for the Jeneponto Regency Regional Finance and Assets Agency and generally within the broader Jeneponto Regency local government, emphasize the critical importance of regular socialization and guidance by APIP. This ongoing education and oversight are crucial to ensure the proper implementation of administrative processes and to prevent the abuse of office authority with potential criminal implications (Syarif, 2023). Additionally, it was suggested that officials within the Jeneponto Regency Regional Finance and Assets Agency, as well as the broader local government of Jeneponto Regency, particularly in cases involving the abuse of authority with potential criminal implications, should actively enhance their comprehension of current regulations. Given that instances of authority misuse can often arise from a lack of regulatory understanding, it is recommended that all officials regularly update and improve their knowledge by engaging in continuous learning activities such as reading, discussions, consultations, and participation in technical guidance and socialization programs (Natsir, 2023).

To date, instances of authority abuse with criminal implications within the local government of Jeneponto Regency have predominantly involved corruption. An effective solution to this issue is to enhance internal control activities related to the duties, functions, and operational activities of Organizational Units (OPD). This can be achieved through the following measures:

1. Conducting performance reviews at both the field unit and OPD levels using key performance indicators (KPIs) as benchmarks.
2. Enhancing human resources through capacity-building training programs.
3. Exercising control over physical assets and information system management.
4. Ensuring the separation of functions and duties to prevent any individual from performing dual roles or holding concurrent positions within the same OPD.
5. Authorizing significant transactions and events by designated officials.
6. Maintaining accurate and timely recording of all transactions and events.
7. Restricting access to resources and their records exclusively to authorized personnel.
8. Ensuring accountability for resources and their documentation.
9. Thoroughly documenting all operational activities of the OPD.

Furthermore, structural and functional officials must be guided by ethical principles and moral conscience, grounded in religious values. While control activities may eliminate opportunities for misconduct, as suggested by Donald Cressey's fraud triangle theory, the temptation of worldly pleasures may persist. In such instances, a strong religious foundation rooted in the remembrance of God and the fear of sin—can act as a safeguard against the abuse of authority with criminal consequences. Several corruption cases within the local government of Jeneponto Regency have been prosecuted, with some officials having served their sentences, others receiving partial verdicts, and some cases still ongoing in court (Handayani, 2023).

Preventive measures to deter and monitor the misuse of official authority within the local government of Jeneponto Regency can be effectively implemented through the consulting

function by promoting the application of SPIP via the SPIP task force. The five components of SPIP serve as tools that, when integrated into OPD programs and activities, can prevent the abuse of authority. Additionally, anti-corruption counseling, the dissemination of information by the saber extortion task force, and mentoring and consulting activities conducted by APIP are expected to act as persuasive preventive measures against such abuse. Repressive preventive measures come into play during the implementation phase of supervision. For instance, a probity audit is conducted before the contract implementation is 100% complete, which allows for the early detection and prevention of potential authority misuse (Handayani, 2023).

The implementation of the Government Internal Control System (SPIP) and the enhancement of risk management, control, and governance effectiveness, as mandated by Government Regulation No. 60/2008, has been a significant development within the local government of Jeneponto Regency. This initiative was initially facilitated by BPKP, the designated coach for SPIP implementation. BPKP began by conducting a socialization campaign, followed by SPIP training in 2012, attended by 15 auditors from the Jeneponto Regency Inspectorate. Additionally, BPKP provided assistance and consultancy for the development of technical guidelines for SPIP implementation. These fostering activities by BPKP have continued, including comprehensive training and certification programs to enhance the competence of government internal control auditors, particularly concerning SPIP. At the local level, the Inspectorate of Jeneponto Regency has conducted SPIP socialization sessions at the OPD level to further promote understanding and implementation of the system. Subsequently, a Regent's Decree on Risk Management was issued, and a SPIP task force team was established. Furthermore, auditors have undergone substantive training and certification covering all areas of supervision, including SPIP. Currently, Jeneponto Regency boasts two certified individuals in risk management: an inspector holding the CGCAE (Certification of Government Chief Audit Executive) and an auditor with QRMA (Qualified Risk Management Analysis) certification (Handayani, 2023).

To enhance the effectiveness of organizational risk management, control, and governance, the following measures are implemented:

At the OPD leadership level:

1. Governance Implementation: Integrate risk considerations into strategic planning to achieve the goals and objectives of Organizational Units (OPD).
2. Risk Management Culture: Foster a conducive environment led by top management that emphasizes a culture of risk awareness and oversees the effectiveness of risk management practices.
3. Internal Control Systems: Apply internal controls within OPD programs and activities, encompassing the five elements of SPIP: control environment, risk assessment, control activities, information and communication, and monitoring of internal controls.

At the APIP level:

1. Perform audits that prioritize risk factors.
2. Support Data Protection Officers (DPOs) in creating risk registers and developing risk-oriented strategies.
3. Facilitate the socialization of the Government's Internal Control System (SPIP), encompassing elements of risk management, control, and governance.
4. Assess and evaluate the maturity level of SPIP implementation.

Within the three lines of defense framework, the Inspectorate serves as the third line, responsible for ensuring the effective management and oversight of risks conducted by the first line (risk owners) and the second line (Handayani, 2023).

Concerning the implementation of the Government Internal Control System (SPIP), empirical evidence and field observations indicate significant progress. The Head of the Sub-Division of Discipline Development, Welfare, and Facilitation of ASN Profession at the Personnel and Human Resources Development Agency (BKPSDM) in Jeneponto Regency highlighted the achievements in developing SPIP. This progress supports the enhancement of risk management effectiveness, control, and governance, as mandated by Government Regulation Number 60 of 2008 on Government Internal Control Systems. Specifically, within the Jeneponto Regency BKPSDM and more broadly within the local government, there have been notable improvements in financial management reports, a reduction in governance-related cases and irregularities, and the availability of professional, competent, and integrity-driven supervisory human resources. (Karim, 2023) The realization of the Government Internal Control System (SPIP) and the enhancement of the effectiveness of organizational risk management, control, and governance, as stipulated in Government Regulation Number 60 of 2008, were also discussed. Particularly within the Jeneponto Regency Finance and Regional Assets Agency and more broadly across the local government of Jeneponto Regency, it was suggested that periodic monitoring and guidance of all administrative implementations in regional apparatuses should be conducted. This monitoring should be performed at least quarterly to evaluate the administrative processes undertaken by regional apparatuses, ensuring that by the end of the year, there are no administrative errors with criminal implications resulting from the abuse of positional authority (Syarif, 2023).

CONCLUSION

The supervision by the Government Internal Supervisory Apparatus (APIP) over the abuse of position authority within the Jeneponto Regency Government has not fully optimized APIP's role in terms of supervision, guidance, evaluation, and monitoring of the duties and functions of regional apparatuses in executing bureaucratic tasks. This is evidenced by the involvement of several civil servants (ASNs) in legal proceedings due to overstepping their authority. The limitations in human resources, particularly auditors, are a significant factor, as the number of qualified auditors is insufficient relative to the number of ASNs requiring supervision across 11 sub-districts and 113 villages. Additionally, the quality of APIP's human resources remains inadequate.

BIBLIOGRAPHY

- Aliwardi, M. (2023). The Role of the Majene District Inspectorate as Government Internal Supervision Apparatus [Apip] in Supervision of Village Financial Management. *KnE Social Sciences*, 548–559. <https://doi.org/10.18502/kss.v8i17.14149>
- Fauzi, A. (2021). *THE ROLE OF INTERNAL SUPERVISION IN MAKING A GOOD LOCAL GOVERNMENT*. 25(2).
- Handayani, R. (2023). *Hasil Wawancara dengan Auditor Aparat Pengawasan Intern Pemerintah Daerah Kab. Jeneponto*.
- Hariri, A. (2020). *Legal Reconstruction of Local Government Supervision Toward Good Local Governance*. 71–74. <https://doi.org/10.2991/assehr.k.200529.015>
- Kamal, M., & Elim, J. (2021). The Strategy to Optimize the Role of Government Internal Supervisory Apparatus (APIP) in Procurement Fraud Risk Management in Industry 4.0. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 151–168. <https://doi.org/10.28986/jtaken.v7i2.588>
- Karim, A. (2023). *Hasil Wawancara dengan Kepala Sub Bidang Pembinaan Disiplin, Kesejahteraan dan Fasilitasi Profesi ASN Badan Kepegawaian dan Pengembangan Sumber Daya Manusia (BKPSDM) Kabupaten Jeneponto*.
- Kurnia, S. D. (2020). Implementation of The Strategic Role of The Government Internal Supervision Personnel (APIP) In Improving the Quality of Supervision (Study at the Inspectorate of Bandar Lampung City). *Proceeding International Conference on Information Technology and Business*, 0, Article 0.
- Laksito, F. H. B., & Bawono, A. (2023). *Settlement of abuse of authority that caused state losses according to indonesian government administration law*. 1(1).
- Lestari, I. P., Widaryanti, W., & Sukanto, E. (2019). Penerapan Akuntansi Forensik, Audit Investigatif, Efektivitas Whistleblowing System dan Pencegahan Fraud pada Kantor Perwakilan BPKP Provinsi Jawa Tengah. *Prosiding Seminar Nasional Mahasiswa Unimus*, 2(0), Article 0. <https://prosiding.unimus.ac.id/index.php/mahasiswa/article/view/511>
- Mustakin. (2023). *Hasil Wawancara dengan Auditor Aparat Pengawasan Intern Pemerintah Daerah Kab. Jeneponto*.
- Natsir, S. (2023). *Hasil Wawancara dengan Sekretaris dan Plt. Kabid Perbendaharaan Badan Pengelola Keuangan dan Aset Daerah Kab. Jeneponto*.
- Nopirina, N. (2023). Urgent APIP in the Implementation of Bureaucracy Innovation to Establish quality of Maintenance Free of Corruption, Collusion, and Nepotism. *International Journal of Multicultural and Multireligious Understanding*, 10(9), Article 9. <https://doi.org/10.18415/ijmmu.v10i9.5045>

Pandusetya, D. C., Maskie, G., & Muljaningsih, S. (2021). *ANALYSIS OF THE INFLUENCE OF GOVERNMENT EXPENDITURE, INVESTMENT, AND LABOR FORCE ON ECONOMIC GROWTH IN MALANG REGENCY 2000-2018*. 24(1).

Prabawani, B., Manalu, R., Alfirdaus, L. K., Hanani, R., & Rosyidin, M. (2020). *ICISPE 2019: Proceedings of the 4th International Conference on Indonesian Social and Political Enquiries, ICISPE 2019, 21-22 October 2019, Semarang, Central Java, Indonesia*. European Alliance for Innovation.

Prabowo, I. D. (2024). The Effectiveness of Local Government Internal Supervision in Preventing Corruption. *Edunity Kajian Ilmu Sosial Dan Pendidikan*, 3(3), 239–247. <https://doi.org/10.57096/edunity.v3i3.233>

Putra, A. Y. E., Nurhamidin, M., & Cairul, D. (2022). Law Enforcement in The Eradication of Narcotics Crimes Against Drug Addicts and Abusers. *Jurnal Dinamika Hukum*, 22(1), Article 1. <https://doi.org/10.20884/1.jdh.2022.22.1.3244>

Putri, A., Indriani, M., & Saputra, M. (2023). The Influence of Expertise, Time of Assignment and Audit Stages on the Audit Quality of Internal Government Supervisory Apparatus (APIP) at Inspektorat throughout Aceh. *International Journal of Current Science Research and Review*, 06(12). <https://doi.org/10.47191/ijcsrr/V6-i12-12>

Sahabuddin, S., Sutrisno, T., Subekti, I., & Andayani, W. (2021). The effect of public governance, human resource quality, characteristics of the government internal supervisory apparatus, and the government internal supervisory system on the quality of local government financial report. *Accounting*, 7(7), 1535–1546.

Santoso, B., & Haryanti, A. (2024). Responsibility of the Inspectorate for the Prevention and Handling of Corruption Cases in the Region or Ministry: (Reviewed by Law Number 19 of 2019 concerning the Eradication of Corruption). *Sinergi International Journal of Law*, 2(1), 14–26. <https://doi.org/10.61194/law.v2i1.107>

Seregig, I. K., Hartono, B., & Ndari, Y. (2021). POLICY ON OVERCOMING VILLAGE BUDGET DEVIATIONS BY THE GOVERNMENT INTERNAL SUPERVISORY APPARATUS IN INDONESIA (CASE STUDY OF TANJUNGSARI VILLAGE, LAMPUNG). *Cepalo*, 5(1), Article 1. <https://doi.org/10.25041/cepalo.v5no1.2211>

Siahaan, P. N. S. (2021). Elements Testings Distortion of the Abuse of Authority Based on the Government Administration Law and Corruption Crime. *Corruptio*, 2(1), Article 1. <https://doi.org/10.25041/corruptio.v2i1.2246>

Simanjuntak, G. P., & W, L. S. (2023). Evaluation Of The Implementation Of The Internal Audit Capability Model (IACM) Level 3 In The Supervision System Of The Inspectorate General Of The Ministry Of Agriculture. *International Journal of Science, Technology & Management*, 4(6), Article 6. <https://doi.org/10.46729/ijstm.v4i6.1011>

Sonjaya, A. (2020). Construction of the Rehabilitation Model for Drug Abuse in Non-Penal Criminal Policy Perspective. *Open Journal for Legal Studies (OJLS)*, 3, 111.

Suppiah, K., & Arumugam, D. (2023). Impact of data analytics on reporting quality of forensic audit: A study focus in Malaysian auditors. *E3S Web of Conferences*, 389, 09033. <https://doi.org/10.1051/e3sconf/202338909033>

Suprpto, F. M., & Agustia, D. (2023). The Analysis of Fraudulent Financial Statements Prevention Using Hexagon's Fraud and Government Internal Auditor as Moderating Variable in Local Government in Indonesia. *Forum for Development Studies*, 50(3), 513–537. <https://doi.org/10.1080/08039410.2023.2232365>

Syarif, S. (2023). *Hasil Wawancara dengan Kepala Bidang Anggaran Badan Pengelola Keuangan dan Aset Daerah Kab. Jeneponto*.

Utami, N. S., & Baihaqi, I. (2023). Administrative Legal Reference on PTUN Policies in Testing Elements of Abuse of Authority in Crime of Corruption. *International Journal of Social Science Research and Review*, 6(3), Article 3. <https://doi.org/10.47814/ijssrr.v6i3.1035>

Van Wessel, M., Hilhorst, D., Schulpen, L., & Biekart, K. (2020). Government and civil society organizations: Close but comfortable? Lessons from creating the Dutch “Strategic Partnerships for Lobby and Advocacy.” *Development Policy Review*, 38(6), 728–746. <https://doi.org/10.1111/dpr.12453>

Wardhana, B. W., Handoko, V. R., & Rochim, A. I. (2023). AUTHORITY OF EAST JAVA PROVINCE INSPECTORATE IN PREVENTING CRIMINAL ACTS OF CORRUPTION IN EAST JAVA PROVINCE GOVERNMENT. *DIA: Jurnal Administrasi Publik*, 21(02), Article 02. <https://doi.org/10.30996/dia.v21i02.7945>

Wulandari, D., Royan Adyan, A., & Iskandar, I. (2023). THE AUTHORITY OF THE POLICE IN HANDLING CRIMINAL ACTS OF CORRUPTION BY CIVIL SERVANTS WHO ARE SUSPECTED OF COMMITTING ABUSE OF AUTHORITY BASED ON LAW NUMBER 30 OF 2014 CONCERNING GOVERNMENT ADMINISTRATION. *Bengkoelen Justice: Jurnal Ilmu Hukum*, 13(1), 16–26. <https://doi.org/10.33369/jbengkoelenjust.v13i1.27797>