



PERFORMANCE ANALYSIS OF APIP (GOVERNMENT INTERNAL SUPERVISION APPARATUS) IN REALIZING GOOD GOVERNANCE IN THE INSPECTORATE OF NORTH SUMATRA PROVINCE

Beni Pratama Harahap¹, Hatta Ridho², Tengku Irmayani³

(Universitas Sumatera Utara, Medan)^{1,2}

*Correspondence Email: hattaridho@usu.ac.id

Abstract

Good governance is the key to realizing development in a region which can be seen from the compliance of policy makers in implementing government regulations. In order to ensure the realization of good governance, a Government Internal Oversight Apparatus (APIP) was formed which was handled by the Inspectorate through supervisory activities (audits, reviews, evaluations, monitoring and other supervisory activities). This research aims to analyze APIP's efforts to improve and strengthen performance at the North Sumatra Province Inspectorate and the factors underlying APIP to improve and strengthen its supervision. This study uses a qualitative method. Data was collected through interviews and the validity of the data was tested using data triangulation techniques. Data analysis was carried out with the help of performance indicators presented by Moehariono. The results of the research show that (1) the efforts made by APIP to improve supervision are carried out through providing training for developing the quality of human resources, recruiting employees, optimizing time, integrating Inspectorate data digitally, maintaining websites, submitting additional budgets, and establishing regulations for OPDs that exceed limits. completion time for improvements to evaluation results; (2) the inhibiting factors for improving and strengthening supervision are the lack of quantity and quality of human resources, limited time, lack of facilities, lack of digital integration, insufficient budget, and no special regulations.

Keywords: *Good governance, APIP Inspectorate, performance, supervision.*

INTRODUCTION

Good governance is the key to realizing development in a region, both physically and bureaucratically, which can be seen from the compliance of policy makers in implementing government regulations. Good governance is a term that reflects the implementation or management of the public sector carried out by the government well. Karisma (2014) explains that the concept of good governance is one of the conditions emphasized by the IMF, the World Bank, which has been acting as a fund-donor institution that demands good performance and governance as one of the conditions that must be met by aid recipient countries. In order to achieve and maintain good governance as a form of Indonesia's seriousness as one of the countries that has connections with this institution, APIP (Government Internal Monitoring Apparatus) was formed.

The government's internal supervisory institution, which in this case is occupied by APIP, is an institution that was formed and is internally part of the government system which has main duties and functions in the field of supervision. Supervision over the administration of regional government is carried out by the inspectorate. The rules governing the implementation of supervision in the regions are dynamic. However, among these regulations is Law no. 23 of 2014 concerning Regional Government, PP No. 60 of 2008 concerning Government Internal Control Systems. Supervision activities are very influential in helping the government's efforts to realize good governance. APIP's effective role can be realized if it is supported by professional and competent auditors with increasingly high quality internal audit results. In order to prevent irregularities and abuse of authority in the administration of government, in each government institution an internal government supervisory institution is established which specifically carries

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

out the supervisory function held by the Regional Inspectorate. Provincial Inspectorates, Regency Inspectorates and City Inspectorates, or briefly called Regional Inspectorates, are an important part of the supervision system at the regional government level. They are led by an inspector who is directly responsible to the Governor, Regent, or Mayor depending on the region. The main function of the Regional Inspectorate is as an internal government auditor whose task is to carry out general supervision of regional government activities. APIP also has the task of carrying out development of the Government Internal Control System (SPIP) as mandated in PP No.60 of 2008 concerning the Government Internal Control System. The increasing demands of society for clean, fair, transparent and accountable government administration must be addressed seriously and systematically (Nurcholis, 2009).

An indicator of good government governance apart from RB and SAKIP whose targets have not been achieved by the APIP Inspectorate of North Sumatra Province is the SPI (Integrity Assessment Survey) conducted by the Corruption Eradication Commission (KPK). In 2021, SPI is not yet included in the indicators of good governance and ranking will begin in 2022. The SPI achievement target for APIP Inspectorate of North Sumatra Province is ranked 20th nationally, but during 2022 and 2023 it is only stagnant at 24th national rank. The performance of the APIP Inspectorate needs to be improved so that its integrity continues to increase and can achieve the targets that have been determined. Researchers also found other findings based on the results of initial observations carried out by researchers at the APIP Inspectorate office of North Sumatra Province, which found reports of multiple official trips carried out by employees, namely reports of official trips carried out by the same individual on the same date but carried out in different areas.

LITERATURE REVIEW

A. Good governance

In general, the term good governance means everything related to actions or behavior that direct, control or influence public affairs to realize these values in everyday life. The meaning of good governance is not limited to managing government institutions alone, but concerns all institutions, both government and non-government (non-governmental organizations) with the term good corporate. In practice, clean government is a model of government that is effective, efficient, honest, transparent and responsible.

B. Objectives of Implementing Good Governance

Good governance places greater emphasis on formal or informal processes, systems, procedures, regulations that organize an organization where the existing rules of the game must be applied and obeyed. Apart from that, good governance is more directed at increasing efficiency and effectiveness in terms of using organizational resources in line with organizational goals.

C. Challenges of Implementing Good Governance

Good governance is a government concept that is the dream of every country. The presence of clean and good government has an impact on creating prosperity and peace in society. To make this happen, according to Handayani and Nur (2019), synergy is needed from three parties, namely, government, private sector and civil society. The implementation of good governance certainly does not escape challenges that arise from various directions.

D. Performance

Performance can be referred to as the achievements achieved by an organization within a certain period of time (Patarai, 2017). Measuring the performance of an organization is carried out in the input, process and output aspects, but the emphasis on performance is more on the results obtained from the processes carried out by the organization (Andirfa, 2018). This emphasis on performance indicates that the poor performance of a person or organization/institution is seen from work output. According to Mangkunegara (2009), performance is the result of work in terms

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given. So that in carrying out tasks that have implications for good or bad performance, quantity is not the only aspect that is assessed. If high quantity of work is not accompanied by good quality of work, then performance cannot be categorized as good.

E. Framework

The government is the party in charge of managing the household of a region both at the central and regional levels, both individually and in groups within an institution. The government has an obligation to carry out its duties responsibly. This is intended so that all plans that have been arranged in the public interest, namely society, can be realized effectively and efficiently. The diversity of individuals involved in the government sector causes a variety of behavior patterns, some serve responsibly, but there are also those who try to look for opportunities to gain personal or group benefits. This action is one of the reasons why it is difficult to build good government or what is often called good governance.

METHOD

A. Types of research

This research uses descriptive methods with qualitative analysis techniques because the problems are unclear, complex and full of meaning. Research with a descriptive method is a type of research that provides an overview or description of a situation in the object being studied. Descriptive itself means that the information obtained from the research results is presented in the form of explanations and descriptions related to the findings obtained by the researcher until the information that the researcher wants to provide through this research report is arrived at.

B. Research Informant

Research informants who act as qualitative research subjects are the parties who are the targets of the research or sources who can provide information on the research being carried out. In qualitative research, the only subjects who are used as research subjects as sources of information are subjects who can provide information (Nasution, 2003). The data sources (research subjects) chosen were people who were directly involved in the implementation.

C. Data collection technique

To make it easier to conduct research, data collection techniques are needed that are appropriate to the research. Data collection in research is in the form of primary data and secondary data. Primary data is data obtained directly by researchers from the field. In this study, primary data was obtained from interviews with various sources such as Inspectors, Inspectorate Secretaries and Assistant Inspectors for Regions I, II, III, IV, and Special Inspectorates who could provide information. Primary data collection was obtained through in-depth interview methods.

RESULTS AND DISCUSSION

Contents Results and Discussion

1. Overview of APIP Inspectorate

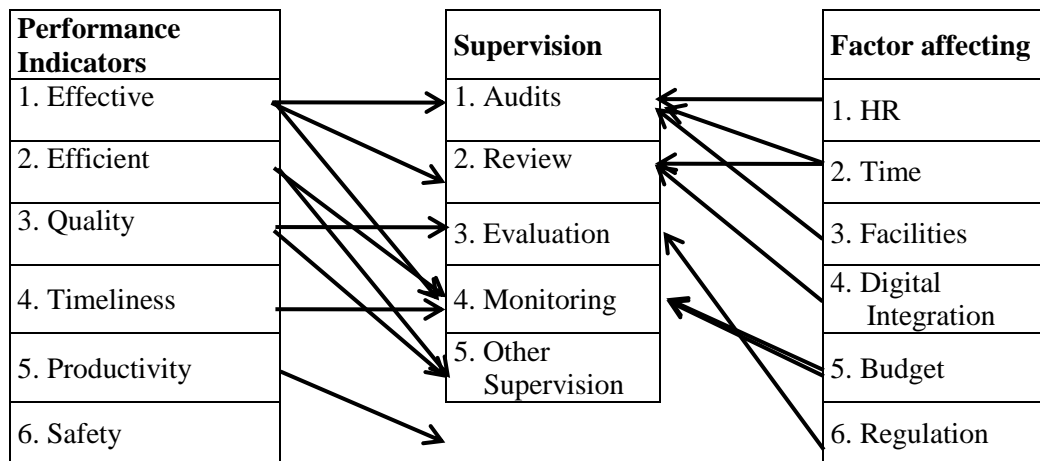
The Inspectorate was formed as part of efforts to increase supervision and accountability in government administration. In Indonesia, the history of the establishment of the Inspectorate can be traced back to the era of President Soekarno's administration in 1960. At that time, the Inspectorate was established as an internal supervisory institution to examine, supervise and evaluate the performance of government agencies. The legal basis for the establishment of the Inspectorate in Indonesia is Law Number 17 of 2003 concerning State Finance which regulates the duties, functions and authority of the inspectorate as an internal supervisory institution within government agencies.

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

2. APIP's Efforts to Improve and Strengthen Performance in the Inspectorate of North Sumatra Province

The supervisory activities analyzed in this research are based on APIP's supervisory duties to realize good governance, namely: audits, reviews, evaluations, monitoring and other supervisory activities which can take the form of consultation, outreach, surveys and assistance activities. The analysis to discuss the problem formulation is preceded by a search for information related to the implementation of supervision activities by the APIP Inspectorate, the efforts made by APIP to improve these supervision activities as well as factors that are considered to be hindering efforts to improve and strengthen the supervision of the APIP Inspectorate of North Sumatra Province based on the opinions of sources whose validity is tested using the triangulation method. data, namely by looking for data sources related to the resource person's statements.

The relationship between performance indicators, supervision activities by the Inspectorate and influencing factors can be seen in Figure 4.2 below:



Source: Processed from research results (2024)

Figure 4.2. Relationship between Performance, Supervision and Factors that Influence Performance

3. Factors Inhibiting APIP's Efforts to Improve and Strengthen Supervision at the Inspectorate of North Sumatra Province

This research was also conducted to analyze the barrier factors faced by APIP in strengthening supervisory activities. The performance indicators used are based on the opinion of Moetheriono (2012), namely effectiveness, efficiency, quality, timeliness, productivity and safety. Supervision activities by the APIP Inspectorate of North Sumatra Province can be divided into two large parts, namely the budget section and the administration section. Supervision activities in the budget sector are carried out by a team of auditors, while supervision in the administration section is carried out by the Supervisor of Regional Government Affairs (PPUPD). Supervision activities carried out in an integrated manner between auditors and PPUPD by the Inspectorate are divided into five categories, namely audit, review, evaluation, monitoring and other supervisory activities.

Table 4.1 Educational Level of North Sumatra Province Inspectorate Auditors

No.	Education	Number of people)
1.	D-III	2
2.	S-1 /D-IV	42
3.	S2	24
4.	S3	1

Source: Research Data (2024)

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

Another factor that is considered to be the cause of not achieving effectiveness in audit activities is the attitude of auditors who are often slow in responding to findings to be audited and the lack of adequate facilities in the form of laptops or computers available for employees of the North Sumatra Province Inspectorate APIP based on interview answers submitted by Special Irban in interview session April 1, 2024.

1. Auditing

If seen from the indicators of effectiveness and efficiency, the performance of the APIP Inspectorate that is less effective and efficient in its implementation is the audit activity. Audit activities carried out by APIP auditors are still not efficient because the Inspectorate is still experiencing a shortage of auditor teams as stated by APIP Inspectors, namely Mr Lasro Marbun in an interview conducted on April 1 2024 and Mrs Rahmawati Rambe in an interview on April 3 2024.

Table 4.1 Educational Level of North Sumatra Province Inspectorate Auditors

No.	Education	Number of people)
1.	D-III	2
2.	S-1 /D-IV	42
3.	S2	24
4.	S3	1

Source: Research Data (2024)

Another factor that is considered to be the cause of not achieving effectiveness in audit activities is the attitude of auditors who are often slow in responding to findings to be audited and the lack of adequate facilities in the form of laptops or computers available for employees of the North Sumatra Province Inspectorate APIP based on interview answers submitted by Special Irban in interview session April 1, 2024.

2. Review

Supervision activities in the form of reviews are generally carried out on work plans, performance reports and budget use. Internally at the APIP Inspectorate, reviews are carried out on key performance indicators, strategic plans, annual performance plans, annual performance agreements, work reports and annual performance action plans. The review carried out by the Inspectorate internally cannot be said to be optimal because it cannot maximally encourage the Inspectorate's productivity. This is because there are still work plans that cannot be fully realized. This is confirmed by a statement from Irban II in an interview conducted on April 1 2024 at the APIP Inspectorate Office of North Sumatra Province.

Table 4.3 Review Analysis Results

Supervision	Indicators that have not been achieved	Results
Review of IKU, Strategic Plan, RKT, PKT, LAKIP, and Annual Performance Action Plan	Punctuality	Lack of human resources is a factor causing the Inspectorate not to comply with the specified schedule (deadline) in carrying out review activities.
	Productivity	Maximum productivity was not achieved because from the results of the review there were still work plans that were not implemented.

Source: Research Data (2024)

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

3. Evaluation

If seen from quality indicators, monitoring activities that have not achieved optimal quality are evaluation activities. Chorafas (2023) states that performance evaluation helps ensure resources are used optimally and set goals are achieved. If the evaluation is not carried out optimally then the aim of ensuring optimal use of resources and whether or not the set goals are achieved will not be clearly revealed. This monitoring activity is carried out to see work results with standards and work plans and determine factors that influence the success and failure of an activity. In contrast to reviews which are carried out before the completion of the work plan implementation, evaluations are carried out when the work has been completed or has been forced to stop for one reason or another.

Table 4.4 Evaluation Analysis Results

Supervision	Indicators that have not been achieved	Results
Performance evaluation	Quality	The evaluation carried out by the Inspectorate has not reached maximum quality because not all findings have been followed up by the OPD due to the lack of regulations in the form of laws.
	Punctuality	Timely performance has not been achieved, one of the reasons is that there are no sanctions that regulate OPD that exceed the deadline for improvements based on evaluation findings so that it does not have a deterrent effect.

Source: Research Data (2024)

4. Monitoring

Effective performance indicators are also still less than optimal in supervision activities in the form of monitoring. Monitoring activities are considered less effective because when monitoring OPDs at the district/city level, not all OPDs can be monitored by the APIP Inspectorate. Limited working time and a lack of budget to provide capital for monitoring are factors that cause monitoring to be ineffective. Lack of monitoring time also results in failure to fulfill performance indicators in the form of timeliness.

Table 4.5 Refocusing the Supervision Budget

Year	Budget Before Changes (Rupiah)	Budget After Changes (Rupiah)	Refocusing (Rupiah)
2020	37.3 billion	17.6 billion	- 19.6 billion
2021	70.7 billion	72.4 billion	+1.7 billion
2022	76.9 billion	75.1 billion	- 1.8 billion
2023	75.2 billion	70.1 billion	- 5 billion
2024	82.4 billion	73.6 billion	- 8.7 billion

Source: North Sumatra Province Inspectorate DPA (2024)

In 2021 the budget actually increased after the changes were made. The additional budget occurred because the WFH policy began to be relaxed, so that monitoring activities could be carried out by the APIP Inspectorate with higher intensity, although it was still limited because the pandemic had not completely disappeared. Employees working in offices are starting to increase, monitoring activities in the form of direct visits to the targeted OPD can be carried out but still with

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

the health protocols that have been determined. In subsequent years, refocusing continued to lead to budget reductions. This budget reduction occurred because the reduced budget was used to fund regional government agendas. As happened in 2024, the budget reduction is aimed at helping fund the regional elections which will be held towards the end of 2024.

5. Other Supervision Activities

Activities included in other monitoring activities include outreach, consultation, assistance, and field surveys. Other supervisory activities are one of the most differentiating between the watch dog principle and the new supervision principle. This activity of course takes extra time because it is outside the routine duties of Inspectorate employees. Socialization, consultation, assistance and field surveys are activities that require many Inspectorate employees to communicate directly with OPDs in need. The scope of other supervisory activities carried out by the Inspectorate at this time, in fact, has not been able to fulfill all aspects of supervision required for OPD in North Sumatra Province. As stated by Irban I.

Table 4.7 Results of Analysis of Other Supervision Activities

Supervision	Indicators that have not been achieved	Results
Assistance, Consultation and Surveys	Safety	Extra workload in the form of other supervisory activities has the potential to harm employee health. So there is a need for digital integration to make monitoring tasks easier.
Socialization	Quality	In fact, the socialization carried out internally at the Inspectorate has not been fully able to improve the quality of its employees.

Source: Research Data (2024)

CLOSING

Conclusion

Based on the discussion that has been carried out previously, it can be concluded that:

1. APIP's efforts to improve and strengthen performance at the North Sumatra Province Inspectorate can be done in the following ways:
 - a. Improving the quality of human resources through training and competency development;
 - b. Increasing the number of APIP personnel through recruiting new employees to fill the shortage of employees, especially reviewers;
 - c. Optimizing working time can be started by including time management material in training and development activities for APIP Inspectorate employees;
 - d. Integrating surveillance data and surveillance reports into one computer program that can be accessed by all employees via laptop, computer or smartphone but remains protected from cyber data theft, as well as carrying out maintenance on the APIP Inspectorate website so that the public can access information published by the APIP Inspectorate;
 - e. Proposing an increase in the monitoring budget for employee recruitment budget, additional facilities, and extending monitoring time so that more OPDs are monitored;
 - f. Preparation of legally binding regulations for the Inspectorate's internal monitoring procedures as well as for OPDs that violate the time limit for correcting evaluation results.
2. Factors that hinder APIP in improving and strengthening its supervision at the North Sumatra Provincial Inspectorate are:
 - a. Human Resources (HR): HR is still experiencing problems in the form of quality gaps in the form of competence possessed by APIP Inspectorate auditors and the quantity or

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

- number of APIP Inspectorate employees, especially from the reviewer section who carry out review activities;
- b. Time: The turnaround time, especially for monitoring activities, is still insufficient to monitor all OPDs in districts/cities when direct monitoring is carried out, so only a portion of the OPDs are monitored. In evaluation activities, there are still OPDs that exceed the deadline for completing improvements to evaluation results;
 - c. Facilities: APIP Inspectorate employees still lack facilities in the form of laptops or computers that are used to carry out supervision or compile reports, currently there are still laptops or computers provided by APIP Inspectorate that are used interchangeably;
 - d. Digital Integration: Monitoring data and reports have not been integrated in one program that can be accessed via many devices, making it vulnerable to the risk of data loss. APIP Inspectorate website on page <https://inspektorat.sumutprov.go.id> can no longer be accessed by the public so that it can reduce the accountability of the APIP Inspectorate;
 - e. Budget: Lack of budget has resulted in reduced field monitoring time, delays in adding facilities and other needs due to budget refocusing over the last few years;
 - f. Regulation: There is no law that regulates the internal supervision of the APIP Inspectorate and law that regulates sanctions for OPDs that exceed the deadline for completing improvements to evaluation results.
3. An increase in the budget is needed, especially in relation to auditor competency development programs, either through training, FGD (Focus Group Discussion), or through PKS (Own Office Training).

Suggestions

1. Harmonious synergy is needed between the regional government (Governor and DPRD of North Sumatra Province), the Ministry of Home Affairs, APIP Inspectorate, and Law Enforcement Officials (APH) to overcome the problem of lack of quantity and quality of human resources, forming regulations, increasing the budget, providing facilities to ensure APIP performance. The Inspectorate is getting better so that the target indicators of good governance can be achieved;
2. There is a need to increase the awareness of APIP Inspectorate employees that the current human resources are still lacking in terms of quantity and quality and require serious work and a strong will from employees to make maximum contributions to the tasks at hand.
3. Collaboration between OPDs needs to be strengthened so that a sense of togetherness arises in completing evaluation improvement tasks in order to realize good governance in the North Sumatra Provincial Government.
4. Apart from monitoring the OPD and following up on supervision findings, assistance by the Inspectorate is also needed in the process of resolving findings in order to minimize delays in improving supervision results.

REFERENCES

- Abdullah, Ma'ruf. (2014). *Employee Performance Management and Evaluation*. Yogyakarta: Aswaja Pressindo.
- Alfianto, Dwi. (2019). *The Role of Government Internal Supervisory Apparatus (APIP) to Realize Good Governance in Preventing Corruption Crimes in the Field of Provision of Goods and Services*. *Criminal Law and Legal Development*, 1 (2).
- Almukhtar, AA (2018). *Effective Control as a Basic Requirement for Good Governance*. *Journal of Public Administration*, 28(3), 647-664.
- Andirfa, M. (2018). *Regional Government Financial Performance*. Unimal Press.

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

- Baridwan, Z., & Mulawarman, A. (2019). The Role of Internal Control Systems in Preventing Financial Fraud: Evidence from Indonesia. *International Journal of Financial Research*. 3(8) : 43- 55.
- Beahiwarta and Rahayu. (2014). The Influence of the Role of the City Assistant Inspectorate and the Implementation of Good Government Governance on preventing fraud in the administrative city of East Jakarta in 2014. *Journal of State Administration Science*, 9(1).
- [BPK] Financial Audit Agency. (2024). Even though he won WTP 10 times in a row, the Indonesian BPK gave four notes to the provincial government. <https://sumut.bpk.go.id>.
- Burhanuddin. (2008). *Functional Employee Performance Analysis at the Langkat Regency Inspectorate*. Thesis. Public Administration, Medan Area University.
- Cate, L. (2018). *Transparency, Accountability and Good Governance: Critical Issues and Future Directions*. Edward Elgar Publishing.
- Chorafas, D. (2017). *Performance Evaluation and Benchmarking: An Overview and Insights for Practitioners*. Boca Raton, Florida : CRC Press.
- Creswell. (2010). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. New York: SAGE Publications.
- Dey, A., Grinstein, Y., & Tov, O. (2014). Public Reporting of Financial Misconduct and Board Oversight. *Financial review journal*, 33(10): 4532 – 4579.
- Dilapanga, R.,puluhulawa,F., and Kasim,N. (2023). Optimizing the Role of Government Internal Supervisory Apparatus (APIP) in Realizing Good Governance Through the Principle of Accountability for Agency Performance. *PALAR Journal*, 9(2): 16-24.
- Drahos, P. (2017). *Regulatory Theory Foundation and Application*. Canberra: ANU Press.
- Gedeona, HT (2010). Reforming Government Bureaucracy Towards Good Governance from a Public Administration Perspective. *Journal of Administrative Sciences*, 7 (2): 134-142.
- Ghofuri, A., Supriyanto, and Sapruwan, M. (2021). The Influence of Organizational Commitment and Training on Competency and its Impact on Employee Performance. *EMAS Journal: Entrepreneurship Accounting Management Economics*, (Call for Paper) 17-25.
- Handayani, FA and Nur, MI (2019). Implementation of Good Governance in Indonesia. *Publica: Journal of State Administrative Thought*, 11 (1): 1-11.
- Please, Nussapia. 2020. *Qualitative Research*. Medan: Wal Ashri Publishing.
- Haris, A., Kusmanto, H., and Mardiana, S. (2016). Supervision Function of the Serdang Bedagai Regency Inspectorate. *Journal of Public Administration*, 6(1): 10-26.
- Haryoko, S., Bahartiar and Arwandi, F. (2020). *Qualitative Research Data Analysis (Concepts, Techniques and Analysis Procedures)*. Makassar: UNM Publishing Agency.
- Herlina, Besse, Zulfachry, Sumarni, and Syamsiar. (2023). Analysis of the Performance of Government Internal Supervisory Apparatus (APIP) in Realizing Good Governance at the Wajo Regency Regional Inspectorate Office. *Journal of Education*, 5(4). 15921-15927.
- Herman, Eric. *Organizational Performance Monograph Book*. Purbalingga: CV Eureka Media Aksara.
- Huseno, Tun. (2016). *Employee Performance*. Malang: MNC Publishing Team.
- Jansen, S., & Martin, B. (2004). *The Media and Governance: Challenging the Powers That Be*. Cambridge : Policy Press.
- Kapoh, Octaviani M., Ventje Ilat, and Jessy DL Warongan. (2017). Analysis of the Implementation of the Internal Control System at the North Minahasa Regency Inspectorate. *Journal of Accounting Research Going Concern*, 12 (2). 213-223.
- Karim, M., & Mohd. Y. (2019). Evaluating Government Performance: A Study of Public Sector Efficiency in Malaysia. *International Journal of Business and Society*.
- Karisma, Bayu. (2014). Good Governance as a Concept and Why it is Important in the Public and Private Sectors (An Institutional Economics Approach). *Journal of Economic Studies Bulletin*, 19 (1). 9-30. Accessed from the page <https://media.neliti.com> on February 26 2024.

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

- Kartika, I. (2019). Human Rights and Good Governance in the Context of Southeast Asia. *Asian Journal of Comparative Law*.
- Kollias, C., Makrydakis, S., & Messis, P. (2014). Citizen Satisfaction with Government Performance: An Investigation into the Impact of External Evaluation. *Journal of Public Administration Research and Theory*, 28 (4): 489 -505.
- Komaruddin. (2004). *Management Encyclopedia*. Jakarta: Bumi Literacy.
- Kriyantono, R. (2008). *Practical Techniques for Communication Research*. Jakarta : Kencana
- Kusuma, DM (2013). Performance of Civil Servants (PNS) at the East Kutai Regency Regional Civil Service Agency Office. *E-Journal of State Administration*, 1 (4). 1388-1400.
- Lestari, D. (2023). *Employee Performance*. Bandung: Widina Media Utama.
- Lisdartina and Setyaningsih, R. (2021). Theory and Model of Human Resource Development in Islamic Education Institutions According to Ahmad Fatah Yasin. *Al Ulya: Journal of Islamic Education*, 6 (1). 1-10.
- Mainita, Ahmad Soleh, and Arman Syafaat. (2022). Strategy and Performance Analysis of Inspectorate Apparatus in Regional Financial Supervision. *Journal of Management and Science*. 7(1). 259-263.
- Mamonto, Julin, Een N. Walewangko, and Mauna Th.B. Maramis. (2023). Bitung City Inspectorate Performance Analysis. *Journal of Regional Economic and Financial Development*, 24 (1). 17-29.
- Mangkunegara, AP (2009). *Company Human Resources Management*. Bandung: Rosdakarya Youth.
- Moeheriono. (2012). *Competency Based Performance Measurement*. Revised Edition. Jakarta: Raja Grafindo Persada.
- Nasution, S. (2003). *Qualitative research methods*. Bandung: Rosda Karya Youth.
- Nazir, MS (2016). The Role of Public Administration in Good Governance. *Journal of Political Sciences & Public Affairs*, 4(2), 1-6.
- Ndraha, Taliziduhu. 2003. *Kybernology (New Science of Government) I*. Jakarta: Rineka Cipta.
- Novita, Dilla. (2019). *Analysis of the Performance of Regional Inspectorates in Carrying Out Supervisory Functions (Study of the Langsa City Inspectorate)*. Thesis. Master of Public Administration, Medan Area University.
- Patarai, Muhammad Idris. 2017. *Regional Financial Performance*. Makassar: De La Macca
- Regulation of the Governor of North Sumatra Number 15 of 2020 concerning the Fourth Amendment to Regulation of the Governor of North Sumatra Number 39 of 2016 concerning the Organizational Structure of Regional Bodies and Regional Inspectorates of North Sumatra Province.
- Pulungan, Abdi Rasoki. (2019). *Analysis of the Inspectorate as APIP (Government Internal Supervisory Apparatus) in Realizing Good Governance in Serdang Bedagai Regency*. Thesis. Public Administration Science, Medan Area University.
- Puspasari, D. and Irawan, AS (2023). Evaluation of the Quality of Review of Ministry Financial Reports: Study at the Inspectorate of the Ministry of Tourism. *Journal of Public Accounting and Accountability*, 1 (1) 47-67.
- Robbins, S.P. (2009). *Management Volume 1 Tenth Edition*. Jakarta: Erlangga
- Saiyang, Januar Briand, Ventje Ilat, and Hendrik Manossoh. (2022). Analysis of Employee Performance at the Regional Inspectorate of North Sulawesi Province After Implementing the Electronic Performance System (e-KIN). *Journal of Accounting and Auditing Research "GOODWILL"*, 13 (2), 248-260.
- Sari, R., & Unal. (2018). The Role of Internal Audit in Corporate Governance: Evidence from Turkey. *Journal EBES*. 4(1) . 89 – 101.
- Sarwoto. (2010). *Basics of Organization and Management*. Jakarta: Ghalia.
- Schermerhom, J. (2002). *Management*. New York: Cornell University.

Beni Pratama Harahap, Hatta Ridho, Tengku Irmayani.

- Shah, S. K. (2018). Importance of Effective Public Administration for Good Governance in India. *International Journal of Management and Humanities*, 3(3), 60-65.
- Sharma, A. (2019). *Public Administration and Good Governance: A Comprehensive Introduction*. New Delhi: Atlantic Publishers and Distributors.
- Siregar, F. (2020). Strengthening the Rule of Law through Legal and Judicial Reforms: The Case of Indonesia. *Journal of Southeast Asian Human Rights*.
- Situmorang, V & Juhir, J. (1994). *Legal Aspects of Supervision Inherent in the Government Apparatus Environment*, Jakarta: Rineka Cipta.
- Sugiyono. (2010). *Quantitative Qualitative Research Methods & RND*. Bandung: Alfabeta.
- _____. (2017). *Quantitative, Qualitative, and R&D Research Methods*. Bandung: Alfabeta.
- Sunardi. (2018). The DPR's oversight function towards the government in realizing good governance and clean government is viewed from a political-legal perspective. *Meta Juridical Journal*. 1(2) : 23-35.
- Sururama, R., and Amalia, R. (2020). *Government Oversight*. Bandung: Cendikia Press.
- Suyanto. (2005). *Social Research Methods*. Jakarta: Kencana
- Private, B. (2006). *Marketing Principles, Edition 3*. Liberty: Yogyakarta.
- Terry, George. 1960. *Principles of Management* Illinois: Richard D. Irwin Inc. Homewood.
- Trisnawati, E and Sule. (2005). *Introduction to Management*, Jakarta : Prenada Media.
- Ukas, M. (2004). *Management: Concepts, Principles and Applications*. Bandung: Angini Publishers.
- Umar, S., Irmawati, N, & Supranto. (2019). The Role of Audit to Strengthen Good Governance: A Study of Indonesia's Supreme Audit Institution (BPK). *Asian Journal of Business and Accounting*, 1(12): 1-33.
- Law Number 17 of 2023 concerning State Finances
- Winardi, J. (2000). *Motivation and Demotivation in Management*. Jakarta : Raja Grafindo Persada
- Yuliawati, Putri, Ana Sopannah, and Endah Puspitosarie. (2023). Analysis of the Role of Regional Inspectorates as APIP (Government Internal Supervisory Apparatus) in Realizing Good Governance in Blitar Regency. *Journal of Business Law*, 12(5). 1–9.