Performance Optimization in Improving the Capability of the Inspectorate Magetan and Ngawi Districts

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Abstract: The research objective was to determine the optimization of the performance of the Regional Inspectorate in increasing the capabilities of the Government Internal Supervisory Apparatus (APIP). This research uses a quantitative descriptive approach. The research was conducted at the Regional Inspectorate of Magetan and Ngawi districts. The performance data of the Regional Inspectorate is collected through a survey, The research population of Government Internal Supervisors (APIP) is 41 people, consisting of 22 APIP people at the Magetan District Inspectorate and 19 APIP people at the Regional Inspectorate of Magetan District as investigated officials. The data collection technique used a questionnaire with a five-point construction on a Likert scale. Research data on the performance of the Regional Inspectorate were analyzed using a quantitative descriptive approach. The results of the research on the performance of the Regional Inspectorate of Magetan and Ngawi Districts are good, the work of the Regional Inspectorate is able to increase the capability of the Government Internal Supervisory Apparatus.

Keywords: Performance, capability, Government Internal Supervisory Apparatus

1. Introduction

The Regional Inspectorate is part of the Government Internal Supervisory Apparatus (APIP), which has direct responsibility to the Regional Head. The inspectorate has the main task and function of supervising and fostering regional apparatus so that it can be carried out properly. In realizing the role of an effective Inspectorate, the capabilities of the inspectorate employees also support the optimization of supervision and guidance. The increase in capability will have an effect in increasing the optimization of the implementation of guidance and supervision by the Inspectorate.

The role of the Regional Inspectorate is to carry out internal supervision and guidance of all activities in the implementation of tasks and functions of regional work units of the District/City funded by the District/City Regional Budget (APBD) Anymous [1]

The shift in the paradigm of regional government administration from a centralized pattern to a decentralized pattern (regional autonomy) has resulted in the greater handover of authority from the central government to regional governments and regional governments have great authority to regulate and manage their households autonomously. Regional autonomy with the principle of decentralization provides broad authority and opportunities to local governments to carry out governance responsibly to create community welfare in the regions. [9]

The responsible autonomy is autonomy in its implementation that must be in line with the purpose of providing autonomy to empower regions, in order to improve people's welfare, the application of regional autonomy as a form of division of authority from the central government to regional governments, has consequences for the growth and development of regional creativity in regulating and managing regional potential along with the active role of the community, so as to increase the level of regional development for the welfare of its people. Broad authority requires optimal supervision, because without supervision there is an opportunity for irregularities and abuse of authority, so that it will result in losses to state finances and the realization of public welfare.[2]

Optimizing supervision over the implementation of regional government in addition to realizing the ideals of regional autonomy in improving the welfare of the community, to prevent irregularities and abuse of authority. The humans have power tends to abuse that power. but humans have unlimited power will certainly abuse. [3]

Capability is defined as an ability or competency that is not limited to having skills, but can better understand in detail from the point of weakness to how to overcome it. The capability of the Government Internal Supervisory Apparatus (APIP) greatly supports the Regional Inspectorate in carrying out its main duties and functions in supervising and coaching so that increasing the capability of the APIP is an important aspect that must be carried out. [8]

The role of the Government Internal Supervisory Apparatus (APIP) is expected to carry out the mandate in accordance with Article 11 of Government Regulation Number 60 of 2008 [1], namely that APIP plays an effective role in providing assurance services and providing advisory services.[4]

The Regional Inspectorate APIP Capability Improvement Assessment (PK) is carried out by the Financial and Development Supervisory Agency (BPKP). [7] The regional inspectorate conducts a self-assessment. The results will be verified by the BPKP as the basis for evaluating the...
PK APIP. The assessment is carried out based on the concept of the Internal Audit Capability Model (IA-CM). Based on this concept, there are five levels of capability levels, namely: Initial, Infrastructure, Integrated, Managed, and Optimizing.

These levels can help organizations assess the ability of APIP and help plan APIP in increasing organizational capabilities to the next level. APIP can get an overview of the challenges and obstacles in implementing good governance. Based on Regulation of the Head of BPKP Number 16 of 2015, in [7] the level of IACM, an assessment of six elements is carried out using the fulfillment of statements (240 statements) developed for all key process areas (KPA). The six elements are as follows 1). Roles and Services, 2). Human Resource Management, 3). Professional Practice, 4). Accountability and Performance Management, 5). Culture and Organizational Relations, 6). Structure and Governance. Based on the results of the assessment, a general conclusion will be drawn on the capabilities of APIP based on five levels. [7]

The APIP description is based on assessments from 2014 to 2018, involving 474 Central and Regional APIPs, as many as 404 APIPs or 85.23% are at level 1 (Initial), 69 APIP or 14.56% are at level 2 (Infrastructure), and only 1 APIP or 0.21% is at level 3 (Integrated) [7]. As many as 404 APIP capability levels are at level 1 (Initial), this level shows that there is still a risk that APIP is not yet. Many state civil servants have been caught in the act of corruption, from regional heads, service heads to treasurers, even in the smallest units have not been able to prevent corruption.

In order to improve the capability and empowerment of the Government Internal Supervisory Apparatus (APIP), the optimization of the performance of the APIP is important in guarding the regional government development program, including efforts to prevent corruption. In its role as a guard, APIP carries out compliance audits and provides suggestions for corrections or improvements if irregularities are found in the audit. The carer role generates suggestions / recommendations in the short term. APIP needs to expand its role in order to have added value for the organization by providing recommendations so that it has a medium and long term impact. [4]

APIP is also expected to play a role as a consultant. In the capacity as a consultant, APIP must provide benefits in the form of providing advice on organizational resource management. A proportion of the implementation of supervision has begun to be given to this performance audit with the aim of ensuring that government institutions have utilized the organization's resources economically, efficiently, and effectively (3E) in order to achieve objectives.

The Regional Inspectorate in carrying out its duties as an internal supervisor, its performance is largely determined by the performance of all human resources in the organization, both the leadership and executing elements in achieving the vision and mission. Performance is a description of the level of achievement of task implementation in an organization, in an effort to realize the goals, objectives, mission and vision of the organization.

In the framework of carrying out their duties as an internal supervisor, the Regional Inspectorate provides input, output and outcomes. Input can be seen from the work capacity of the apparatus, the availability of funds or materials and capital, facilities and infrastructure. The work ability of officials can be seen from their knowledge, skills, competencies, work motivation, and job satisfaction. The output can be seen from the results achieved from the tasks and functions that have been carried out in the form of both physical and non-physical from existing work units and service delivery. Outcomes can be seen from the goals achieved whether they have benefits for the organization.

The Regional Inspectorate as a regional government organization has a role as a public servant and is demanded to be sensitive to the needs or demands of service users. Responsiveness, responsiveness and accountability are organizational commitments to produce performance so that they are very much needed in public services because this is a form of the organization's ability to recognize community needs, set agendas, prioritize services, and develop public service programs according to their needs and aspirations.

Based on the background description, the problem of this research is whether the performance of the Regional Inspectorate has been optimal in increasing the capability of the Government Internal Supervisory Apparatus (APIP)?

2. Research Purposes

The purpose of this study was to determine the optimization of the performance of the Regional Inspectorate in increasing the capabilities of the Government Internal Supervisory Apparatus (APIP).

3. Research Methods

This type of research is a qualitative design using a descriptive approach. The research was carried out at the Regional Inspectorate of Magetan and the Regional Inspectorate of Ngawi District. Data on the performance of the Regional Inspectorate were collected through a survey by applying a questionnaire to research respondents, observation and documentation. The study population was the Government Internal Supervisory Apparatus (APIP) totaling 41 people, consisting of the Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate of Magetan District as investigated officials, totaling 22 people. The Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate of Magetan District as investigated officials, totaling 19 people.

The sampling technique in this study uses census or saturated sampling techniques. Saturated sampling technique (census) is a sampling technique when all members of the population are used as samples. The choice of sampling technique is saturated because the population in this study is relatively small. So that the sample used in this study amounted to 41 people. [5]
Performance variables of the Regional Inspectorate in increasing the capability of the Government Internal Supervisory Apparatus (APIP) were analyzed with indicators: input performance, output, and outcome performance. The research variable indicators are further translated into 16 statement items or questionnaire questions.

The data collection technique is a questionnaire with a five-point construction on a Likert scale. [6] the Likert scale is used to measure the attitudes, opinions and perceptions of a person or group of social events or symptoms. This attitude scale contains a number of questions answered by each respondent.

Research data on the performance of the Regional Inspectorate were analyzed using a quantitative descriptive approach. The performance of the Regional Inspectorate in order to improve the capability of the Government Internal Supervisory Apparatus is classified into five categories as follows: [5]

1) Very good, with a score of 84% to 100% of the ideal score.
2) Good with a score of 68% to 83.99% of the ideal score
3) Enough, with a score of 52% up to 67.99 % of the ideal score.
4) Not Good, with a score of 36% to 51% of the ideal score
5) Bad, with a score of 20% to 35.99 % of the ideal score.

4. Data Analysis

The Inspectorate of Magetan District and Ngawi District in carrying out their duties as internal supervisors, their performance is very much determined by the performance of all human resources in the organization, both the leadership and implementing elements in achieving the vision and mission. Organizational performance in achieving the vision and mission is the result of the work of officials and organizational leaders. Officials and organizational leaders are the main capital for the success of the organization to achieve its goals.

Internally, the task of the Regional Inspectorate is primarily to assist the Regent in enforcing and strengthening regional autonomy through internal supervision. Decentralization gave the regions broad freedom to manage and manage their own households. This freedom has consequences for abuse of authority.[10]

The Regional Inspectorate apparatus of Magetan District and Ngawi District as public servants must have the ability to respond to the aspirations or wishes of the parties served, in this case the community, by paying attention to correct administrative principles and not sacrificing the people they serve. organization in carrying out its vision and mission, does not conflict with the requirements and administrative order, while service procedures are in accordance with the needs served so that the existing administrative policies and procedures within the organization must be adequate to respond to the dynamics that occur.

The results of the descriptive analysis of the performance of the Regional Inspectorate of Magetan District and Ngawi District:

4.1. Input Performance Indicator

Regional Inspectorate Input Performance Indicators include the performance of human resources and non-human resources. Human resources are seen from the work ability which is based on knowledge, skills, competencies in accordance with the job, work motivation and job satisfaction. Non-human resources in the form of budget availability, materials (facilities and infrastructure), and time

The classification of the value of the Regional Inspectorate Input Performance indicator can be seen in the following table 1.

<table>
<thead>
<tr>
<th>Classification</th>
<th>Frequency</th>
<th>Prosentase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Good</td>
<td>16</td>
<td>39.0</td>
</tr>
<tr>
<td>Good</td>
<td>23</td>
<td>56.1</td>
</tr>
<tr>
<td>Enough</td>
<td>2</td>
<td>4.9</td>
</tr>
<tr>
<td>Not Good</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Bad</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>41</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Data source: Primary data processed

Table 1: Classification of Input Performance Indicators

Table 1. Shows as many as 16 respondents or 39% are in the very good classification, as many as 23 respondents or 56.1% are in the Good classification, as many as 2 respondents or 4.9 % while those classified as Not Good and bad are not there or 0 %. Or it can be interpreted that the performance of the Regional Inspectorate Input consists of the performance of human resources and non-human resources. Human resources are seen from the work ability which is based on: knowledge, skills, competencies that are in accordance with the job, work motivation and job satisfaction. Non-human resources in the form of budget availability, materials (facilities and infrastructure), time, etc. are good.

4.2. Output Performance Indicator

The Regional Inspectorate's output performance indicators include the preparation of work programs, work results obtained through the organization's ability to achieve goals based on the vision and mission of the Regional Inspectorate, and inspection reports. The classification of the output performance indicator values of the Regional Inspectorate can be seen in table 2.

<table>
<thead>
<tr>
<th>Classification</th>
<th>Frequency</th>
<th>Prosentase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Good</td>
<td>17</td>
<td>41.5</td>
</tr>
<tr>
<td>Good</td>
<td>24</td>
<td>58.5</td>
</tr>
<tr>
<td>Enough</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Not Good</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Bad</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>41</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Data source: Primary data processed

Table 2: Classification of Output Performance Indicators

Table 2. It can be seen that 17 respondents or 41.5% are in the very good classification, as many as 24 respondents or 58.5% are in the Good classification, while those classified as good enough, not good and bad are none or 0%. It is interpreted that the output performance of the Regional Inspectorate which includes the preparation of work programs, the results of the work obtained through the organization's ability to achieve goals based on the vision...
and mission of the Regional Inspectorate, and the report on the results of the inspection are good.

c) Outcome Performance Indicator
The performance indicators of the Regional Inspectorate outcomes include improving the quality of supervisory resources, increasing supervision of regional government administration, being able to encourage the eradication of corruption, collusion and nepotism practices, realizing accountability for local government performance, and creating good governance and clean governance. The classification of the Regional Inspectorate Outcome Performance indicator values can be seen in Table 3.

<table>
<thead>
<tr>
<th>Classification</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Good</td>
<td>12</td>
<td>29.3</td>
</tr>
<tr>
<td>Good</td>
<td>26</td>
<td>63.4</td>
</tr>
<tr>
<td>Enough</td>
<td>3</td>
<td>7.3</td>
</tr>
<tr>
<td>Not Good</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Bad</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>41</td>
<td>100.0</td>
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</tbody>
</table>

Data source: Primary data processed

Based on Table 3 above: as many as 12 respondents or 29.3% were in the very good classification, as many as 26 respondents or 63.4% were in the good classification, as many as 3 respondents or 7.3% were in the Enough classification, while those who classified as Not Good and bad is not present or 0%. Thus it can be interpreted that the performance of the Regional Inspectorate Outcome includes increasing the quality of supervisory resources, increasing supervision of regional government administration, can encourage the eradication of the practices of Corruption, Collusion and Nepotism (KKN).

d) Inspectorate Performance Variables
Regional Inspectorate performance variables which include input performance, output performance and outcome performance. The classification of the performance variable values of the Regional Inspectorate can be seen in Table 4.

<table>
<thead>
<tr>
<th>Classification</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Good</td>
<td>10</td>
<td>24.4</td>
</tr>
<tr>
<td>Good</td>
<td>31</td>
<td>75.6</td>
</tr>
<tr>
<td>Enough</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Not Good</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Bad</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>41</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Data source: Primary data processed

Based on table 4, as many as 10 respondents or 24.4% are in the very good classification, as many as 31 respondents or 75.6% are in the good classification, while those included in the classification are quite good, not good and bad are none or 0%. Thus it can be interpreted that the performance of the Regional Inspectorate of Magetan and Ngawi District can be said to be good.

5. Discussion

a) Input Performance of Regional Inspectorate of Magetan and Ngawi District
Analysis of research data shows that the performance of the Regional Inspectorate Input consists of the performance of human resources and non-human resources. Human resources are seen from the work ability which is based on knowledge, skills, competencies in accordance with the job, work motivation and job satisfaction. Non-human resources in the form of budget availability, materials (facilities and infrastructure), time, etc. are good.

The results of observations and interviews can also be seen that the limited number of human resources at the Regional Inspectorate when compared to regional work units (SKPD) is an obstacle in carrying out the duties and functions of supervision and inspection. The availability (input) of apparatus resources at the Regional Inspectorate, seen from the aspect of capability, is not yet balanced with the tasks that are carried out. This will certainly have an impact on the motivation of the Government Internal Supervisory Apparatus (APIP) in carrying out their duties and functions.

In order to realize the vision of the Regional Inspectorate, namely, the efficient and effective implementation of Regional Government through professional supervision requires that its officials be able to act as an institution that has the quality of monitoring the implementation of regional development so that it can realize good governance and clean governance with the aim of making a real contribution. for the increasing prosperity of citizens.

The results of the examination of regional financial management of SKPD can be said to be of high quality, if it can increase the weight of responsibility or accountability, and can provide information proving whether there are irregularities, mistakes and criminal acts of corruption. The audit report made by APIP has shown the quality of accountability of government agencies, although not yet optimal. Quality report results contribute to the quality of accountability of local government agencies that are clean and free of corruption.

b) Output Performance of the Regional Inspectorate of Magetan and Ngawi District
The results of the research data analysis show that the output performance of the Regional Inspectorate which includes the preparation of work programs, the work results obtained through the organization's ability to achieve goals based on the vision and mission of the Regional Inspectorate, and the inspection results report is good.

The output performance of the Regional Inspectorate of Magetan and Ngawi Districts in the form of inspection reports is considered to have approached what was expected. The report on the results of the examination is made in the form of a document on the results of the examination and the findings of the case by providing several recommendations that need to be followed up. However, not all cases were found that could be followed up on the resolution. The Regional Inspectorate is only limited to providing recommendations, while solving cases related to legal
problems. Cases that have been resolved are generally administrative violations and are followed up by providing guidance and corrections in accordance with the provisions of the applicable laws. The Regional Apparatus Work Unit (SKPD) must of course be able to take corrective actions for deviations it has committed if it is not in accordance with the prevailing laws and regulations.

The output performance at the Inspectorate of Magetan and Ngawi districts has not physically reached the completion target. There are more or less 157 cases of examination results in Magetan District and 182 cases in Ngawi District that have not been followed up. The cases that have not been followed up every year have increased.

The results of interviews with informants at the Regional Inspectorate stated that the incomplete resolution of the case was due to the limited number of auditors and budget to carry out supervision and guidance. The supervisory task which must begin with the planning of the supervision program, has not received full support from the supervision policies and facilities, as well as the implementation of technical administrative services for the Inspectorate. As a result, in the examination, investigation, testing, and assessment of supervisory tasks, they were hampered and did not reach the completion target.

The Regional Inspectorate of Magetan and Ngawi Districts in preparing the annual supervisory work program (PKPT) has been good based on the implementation of main tasks and functions. However, the preparation of such a good work program has not been fully guided by a supervisory policy based on the principles of harmony, integrity, and avoiding repeated findings as well as paying attention to budget efficiency and effectiveness in the use of human resources.

The extent of the scope of the inspection by the APPIP that is not balanced with the availability of human resources and the availability of the budget results in the supervision of the implementation of regional government affairs not in accordance with expectations.

c) Outcome Performance of the Regional Inspectorate of Magetan and Ngawi Districts

Analysis of research data shows that the performance of the Regional Inspectorate outcomes which includes improving the quality of supervision resources, increasing supervision of regional government administration, can encourage the eradication of corruption, collusion and nepotism practices, realizing accountability of local government performance, and creating good governance and clean government is good.

The main task of APPIP is in order to increase supervision of the implementation of regional government, to encourage the eradication of corruption, collusion and nepotism practices, and especially to realize accountability for local government performance, demanding the quality of the capacity of supervisory resources.

Based on observations at the research location, it was found that the oversight duties by APPIP that had been carried out repeatedly made auditors become bored. Meanwhile, educational and training activities that can provide motivation and morale for supervisors/auditors are not maximal in their implementation. [11] Reveals that there are several factors that affect the achievement of performance or work performance, namely the ability factor and the motivation factor. The factor of the ability of government apparatus consists of the potential ability (IQ) and the ability (knowledge + skill), while the motivation factor is formed from the attitude of the government apparatus in dealing with work situations. Motivation is a condition that moves government apparatus resources directed towards achieving government goals, namely good governance.

The output performance of the Regional Inspectorate can be categorized as good but not yet fully optimal in showing results. This is because it has not yet had an overall impact on increasing organizational capacity which is beneficial for improving the quality of supervisory resources, increasing supervision of regional government administration, encouraging the eradication of corruption, collusion and nepotism practices, and especially being able to realize accountability for local government performance, in order to create good governance, and clean government. This condition of course has an impact on the low level of the community's economy and in turn has an impact on the low level of community welfare.

d) Performance of the Regional Inspectorate of Magetan and Ngawi Districts

The research data analysis show that the performance of the Regional Inspectorate of Magetan and Ngawi Districts can be said to be good. However, the performance of the Regional Inspectorate of Magetan and Ngawi Districts, when viewed from the performance indicators of inputs, outputs and outcomes, is not yet fully optimal. The availability of human resources (APPIP) which is quantitatively and qualitatively not yet balanced with a broad scope of examination covering district level SKPD. On the other hand, the quality of the capacity of APPIP supervision resources in the supervision of the implementation of regional government in order to realize the performance accountability of the Regional Government and encourage the eradication of corruption, collusion and nepotism practices is a necessity that must be fulfilled and may not for any reason, if you want the supervisory task to run with optimal. The hypothesis that can be formulated in this research is that if the performance of the Regional Inspectorate is optimal (very good), then the capability of the Government Internal Supervisory Apparatus (APIP) can be proven.
6. Conclusion

Based on the data analysis above, the results of the study can be concluded as follows:

a) Performance of the Regional Inspectorate's input, which consists of the performance of human resources and non-human resources. Human resources are seen from the work ability which is based on: knowledge, skills, competencies that are in accordance with the job, work motivation and job satisfaction. Non-human resources in the form of budget availability, materials (facilities and infrastructure), time, etc. are good.

b) Regional Inspectorate Output Performance which includes the preparation of work programs, work results obtained through the organization’s ability to achieve goals based on the vision and mission of the Regional Inspectorate, and the inspection results report is good.

c) The performance of the Regional Inspectorate Outcome, which includes improving the quality of supervisory resources, increasing supervision of regional government administration, encouraging the eradication of corruption, collusion and nepotism practices, realizing accountability for local government performance, creating good governance and good governance.

d) The performance of the Regional Inspectorate of Magetan and Ngawi Districts can be said to be good. The good performance of the Regional Inspectorate is able to increase the capability of the Government Internal Supervisory Apparatus.

7. Suggestion

a) It is necessary to increase the number of auditors and increase the operational budget, in order to increase the supervision of regional governance that is capable of creating good governance and clean governance.

b) To improve organizational performance, it is necessary to develop the quality of auditors’ personnel with the aim of increasing their knowledge, skills and competence in the field of supervision through intensive education and training.

8. Acknowledgments

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