

Strengthening the Institutional Authority of the Regional Inspectorate in Order to Realize Good Governance

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Abstract:

Supervision/controlling is an act of management function in an effort to minimize irregularities that will occur in the implementation of local government. And supervision/controlling functionally is the responsibility of the regional Inspectorate as a regional device organization whose main task and function in accordance with the provisions is as an internal supervisor of the regional government that conducts supervision that is coaching, in order to minimize deviations that will occur in implementing the implementation of regional government. Therefore, the regional Inspectorate as the front line in order to realize good governance, according to the results of the study, it is necessary to strengthen its institutional authority such as structural positions to be functional, in order to be more independent, transparent and accountable. In addition, it must be built and improved its human resources to be skilled and professional, surveillance infrastructure is improved and the operational budget is optimized, so that the existence of the inspectorate is really able to control the course of good governance.

Keyword: Good Governance; Institutional Authority; Regional Inspectorate; Strengthening.

Date of Submission: 05-02-2023

Date of Acceptance: 17-02-2023

I. INTRODUCTION

The change in the paradigm of local government from centralization to decentralization in accordance with Law No. 22 of 1999 and replaced by Law No. 32 of 2004, then replaced by Law No. 23 of 2014 on Local Government as one of the characteristics of good government provides very substantial implications in the implementation of local government, especially in the district/city. The change is intended to increase the number of government affairs into local household affairs, increasing the role and function of supervision over the implementation of local government and the more open accessibility of the community to obtain information, supervise, and assess the performance of local government in the framework of the implementation of broad regional autonomy requires accountability and transparency, improved services to the community and increased supervision. Because one of the keys to the success of governance and development is dependent on the supervision factor (Lamangida et al., 2017). Supervisor or supervision is not only as prevention or action against the occurrence of all forms of irregularities that can harm the impetus for improvement and refinement of the policy and Planning, Organization, standards, criteria, procedures and benchmarks so that the process of achieving development goals becomes more efficient, economical and effective (Akbar et al., 2021). Therefore, the importance of supervision according to Siswanto (2012) states that:

"In every organization, especially in government organizations, the function of supervision is very important because supervision is an effort to ensure harmony between the administration of government in an effective and successful."

Supervision over maintenance local government is the process of activities aimed at ensuring that local government runs according to the plan and the provisions of the applicable law (Supriyadi, 2016).

The implementation of the supervisory function is not only handled by BPK, BPKP Itjen (Inspectorate General of the Ministry) and other agencies, but also given the task and authority of the Inspectorate both in the scope of the province and Regency/City to supervise the implementation of regional government in Article 218 section (1) of Law No. 32 of 2004, which regulates that:

- a. Supervision over the implementation of government affairs in the region.
- b. Supervision of local regulations and regulations of the head of the region.

The supervision is carried out by the Government internal control apparatus in accordance with per-law regulations. However, after the enactment of Law No. 23 of 2014 which in Article 216 regulates that:

“The regional Inspectorate has the task of helping the regional head to foster and supervise the implementation of government affairs that are the authority of the region and the task of assistance by the regional apparatus.”

While the internal supervisory apparatus of government in accordance with the inspectorate general or other name functionally carries out internal supervision, provincial inspectorates and regional inspectorates. To note that the special Inspectorate as a regional organization is regulated separately in accordance with Article 5 section (1) and section (2) of Government Regulation No. 41 of 2007, which regulates that:

“The Inspectorate is the supervisory element of local government organizers who have the task of supervising the implementation of government affairs in provincial areas, the implementation of guidance on the implementation of District/City Local Government and the implementation of government affairs in district/city areas.”

Furthermore, Inspectorate carrying out the duties referred to in Article 5 section (2) of Government Regulation No. 41 of 2007, to carry out the functions:

- a. Supervision program planning,
- b. Policy formulation and facilitation of supervision,
- c. Inspection, investigation, testing and assessment the task of supervision and Inspectorate is led by the Inspector.

Based on the provisions of Government Regulation No. 41 of 2007, it can be understood that the nature of the Inspectorate function as a regional device organization is given the authority, duties and responsibilities to supervise the implementation of government affairs in the region. In the sense that the existence of the Inspectorate will help local government leaders (governors, regents/mayors) in the field of internal control, because the power without the balance of supervision will give birth to arbitrary attitudes and actions so that the supervision of the Inspectorate is expected that the process of local government activities can ensure running efficiently and effectively in accordance with, therefore, in order to implement the Inspectorate supervision function to realize good governance, the organization’s technical guidelines and the working procedure of provincial and District/City inspectorates is in accordance with Article 1 of Minister of Internal Affairs Regulation No. 64 of 2007 who explained that:

“The provincial Inspectorate is a functional Supervisory apparatus under and responsible to the governor, while the District/City Inspectorate is a functional Supervisory apparatus under and responsible to the Regent/Mayor.”

Thus, in carrying out the duties and functions of the Inspectorate according to the provisions in Article 3 section (1) of Minister of Internal Affairs Regulation No. 64 of 2007 has the authority, that the provincial Inspectorate has the task of supervising the implementation of government affairs in the District/City, while the District Inspectorate/city has the task of supervising the implementation of government affairs in the District/City, the implementation of guidance on the implementation of village government and the implementation of Village Government Affairs.

Furthermore, by the Minister of Internal Affairs as the responsible for fostering technical supervision through regulations of the Minister of Internal Affairs Regulation No. 23 of 2007 which in essence, among others, stated that the scope of supervision includes:

1. Supervision over the implementation of local government includes:
 - a. General Administration of government, and
 - b. Government Affairs.
2. Supervision as meant in section (1) point a, shall be made against;
 - a. Regional Policy,
 - b. Institutional,
 - c. Regional staffing,
 - d. Regional finance,
 - e. Regional goods.
3. Supervision as meant in Paragraph (1) point b, shall be carried out against;
 - a. Compulsory Affairs,
 - b. Managing options,
 - c. Deconcentrated funds.
4. The preparation of the annual supervision plan for the implementation of local government is prepared in the form of an annual supervision work program (PKPT), guided by the PKPT supervision policy referred to in Article 4 and Article 5 includes;
 - a. Scope,
 - b. Inspection target,
 - c. Work unit of the inspected area device,
 - d. Schedule of examination,

- e. Total energy,
- f. Inspection estimates, and
- g. Published inspection report.

On the basis of the provisions of the Minister of Internal Affairs Regulation is the legal basis as well as guidelines and technical instructions for all Inspectorate officers as internal supervisors of local governments, it is expected that in the implementation of supervisory tasks can work professionally and proportionally. The Minister of Home Affairs regulation is viewed philosophically, the government is expect that the Inspectorate in the implementation of supervisory activities in the region to function effectively and optimally in order to create a clean and authoritative governance, in order to realize the implementation of good local government (good governance), and is expected to serve as a front guard to prevent early deviations that will occur, especially in the management of APBD. But it turns out that all the support and expectations for the implementation of the functions of the Inspectorate have not been realized properly or in other words, the supervision carried out by the Inspectorate has not functioned effectively and optimally. This is evident in the implementation of local government affairs there are still many improvements that need to be made both to government services to the community and to the financial management of district/city governments, there are still many deviations, namely, used not according to its designation and so many unscrupulous regional officials and financial managers (treasurers) are involved in legal issues of abuse of authority, involved in corruption that harms state/regional finances.

II. RESEARCH METHODS

This study uses normative methods to assess the role and function of supervision in realizing good governance in accordance with applicable laws combined with empirical approaches to see the reality that occurs in the field(Kamal, 2019).

III. RESULTS AND DISCUSSION

A. Institutional Regional Inspectorate

Inspectorates of both provinces and districts/cities before the New Order regime the name of the institution was called BAWASDA, but after entering the reform era the name of the institution changed again according to Article 12 of Government Regulation No. 41 of 2007 became the "Inspectorate". Based on the explanation of the provisions of Government Regulation No. 41 of 2007, especially in the field of supervision, then in principle that the change is in the framework of accountability and objectivity of the examination results, then nomenclature into provincial Inspectorate, regional Inspectorate and led by the inspector, who in order to carry out their duties directly responsible to the head of the region.

Based on Article 12 of Government Regulation No. 41 of 2007 that the Inspectorate is:

1. Is an element of supervision of local government,
2. The inspectorate has the task of supervising the implementation of the construction of the village administration and the implementation of local government affairs,
3. Inspectorate in carrying out the duties referred to in Paragraph 2 to carry out the functions:
 - a. Supervision program planning,
 - b. Policy formulation and facilities Oversight Task,
 - c. Examination, investigation, testing and assessment of supervisory duties.

The provisions of Government Regulation No. 41 of 2007 above, it can be understood that the Inspectorate as the internal supervisor of local government (APIP) its position as a structural position is given the task and authority to supervise the implementation of local government, so that in the implementation of the government regions can run in accordance with the provisions of per-law regulations, efficient, effective, and economical. In line with that, according to the main report in the quarterly BPKB magazine special edition of the 30th anniversary of *Warta Pengawasan* (2015), it is said that supervision occupies an important position in human life in general and government bureaucracy in particular. As the elements of control in PAOC that we know by planning, organizing, actualing, controlling, then controlling (supervision) is crucial to ensure the objectives of activities and organizations can be achieved effectively, efficiently, and economically(Kamal, 2018).

Based on Article 2 section (1) and section (2) of Minister of Internal Affairs Regulation No. 64 of 2007, the position of provincial inspectorates and regional inspectorates, respectively, is described as follows:

1. The provincial Inspectorate is domiciled below and is responsible to the governor and technically the administration receives guidance from the Regional Secretary.
2. The regional Inspectorate is domiciled below and is responsible to the Regent/mayor and administratively receives guidance from the Regional Secretary of the Regency/city.

The main duties of the two supervisory elements are mentioned in Article 4 section (1) and section (2) as follows:

1. The provincial Inspectorate has the task of supervising the implementation of guidance on the implementation of district/city government and the implementation of government affairs in the district/city.

2. The regional Inspectorate has the task of supervising the implementation of district/city government affairs, the implementation of guidance on the implementation of village government and the implementation of village government affairs.

Elaborating on the implementation of these basic tasks, both the provincial Inspectorate and the regional Inspectorate carry out several functions as stated in Article 5 consisting of:

1. Supervision program planning
2. Policy formulation and facilitation of supervision, and
3. Examination, investigation, testing, and assessment of supervisory duties.

Starting from the above, it can be understood that both the provincial Inspectorate and the regional Inspectorate are not related vertical agencies of the Ministry of internal affairs, but the provincial Inspectorate and the regional Inspectorate according to their position do not have an organizational relationship with the Inspectorate General of the Ministry of internal affairs. This is as affirmed on Article 25 section (1) and section (2) of Government Regulation No. 79 of 2005, stated as follows:

1. The provincial Inspectorate in carrying out supervisory duties is responsible to the governor and the district/city inspector is responsible to the Regent/Mayor,

2. Provincial Inspectorate in carrying out tasks other than supervisory duties, also received guidance from the Provincial Regional Secretary, and the District Inspectorate/city in the implementation of tasks other than supervisory duties, received guidance from the Regional Secretary of the district/city.

The above description can be obtained understanding that the Inspector because of his position and position in the body of the organizational structure of the regional apparatus, it must automatically obey and horn, loyal and subject to the leadership of local government (Governor, Regent, mayor) and in the implementation of supervisory duties the results are reported and submitted to the Governor, Regent, mayor to get direction, instructions and further consideration(Safwan et al., 2019).

B. Inspectorate as the internal supervisory apparatus of Local Government (APID)

1. General Conditions of the Supervisory Function

From the beginning by the founders of the Republic of Indonesia they realized how important supervision so that in The 1945 Constitution contains an article about the existence of a supervisory institution known as BPK RI as one of the high institutions of the state that has special authority to examine the responsibility of state financial management(Daim, 2019). According to Mattangkilang (2003), in his review that since the Sukarno regime there have been surveillance efforts, it is intended that government officials do not commit corruption and other misappropriation. Thus was born the Government Regulation in Lieu of Law No. 24 of 1960. Which later in the New Order regime was replaced by Law No. 3 of 1971. Handling of corruption appears seriousness by the government at that time marked the establishment of Corruption Eradication Team (1969), orderly operations (1977), civil servant discipline regulations (1980), post box 5000 (1998), even has been strengthened by the mandate of the MPR through GBHN 1973 and subsequent GBHN has provided the foundation of the National Supervision System. However, the government's efforts in providing adequate results because in addition to the implementation of the State at that time there has been a concentration of Power, Authority and responsibility on President Suharto, which resulted in less well-functioning state institutions. Likewise, the proper functioning of National Supervision and courts, so that corruption, collusion and nepotism (KKN) flourished, which resulted in the deterioration of the condition of the country at that time.

2. The Establishment of Institutional Supervision

The role and function of supervisory institutions cannot be effective as it should, so the practice of misappropriation (corruption, collusion and nepotism) is not only carried out by the government apparatus, but also between the State Administration and other parties. This has really damaged the joints of national and state life and threatens the existence of the state. The existing supervisory institutions in the New Order era can be described as follows:

a. Government Functional Supervision Apparatus (APFP)

Functional supervision is supervision carried out by the apparatus of functional supervision both intergovernmental and external government. According to Zainuddin in his dissertation, it was stated that functional supervision is supervision carried out on the implementation of general tasks and development in order to be in accordance with the plans and regulations per the applicable law(Jusmawaty, 2014). Subject to national supervision according to Presidential Instruction No. 15 of 1983, namely:

1. Financial and Development Supervisory Agency (BPKP)
2. Inspectorate General of the Department of supervisory apparatus of Non-departmental government agencies/other government agencies,

3. Provincial Inspectorate,

4. Regional Inspectorate.

Another case of Andi Muallim, National Supervision in the two, namely: Government external supervision apparatus (APEP) and Government internal supervision apparatus (APIP)

1) Government external surveillance apparatus (APEP). External surveillance apparatus, namely, carried out by the Audit Board (BPK). BPK is a high state institution whose existence is regulated in Law No. 5 of 1973 which has the duty and authority to examine the financial management of the state, examine all the implementation of the state budget, budget and including SOEs and BUMDS whose results are reported and submitted to the House of Representatives. According to Sutedi (2014), it is said that external supervision is supervision carried out by the supervision unit outside the organizational unit under supervision in this case BPK does not ignore the results of the examination report of the government internal supervision apparatus so that it is appropriate between the two to realize harmonization in the supervision process.

2) Functional supervision is the entire government apparatus called internal supervision, because its existence is in the body of the government itself. Meanwhile, in operational functional supervision, it is distinguished again into external functional supervision institutions and internal functional supervision institutions. For more details can be presented as follows:

b. External Supervision Agencies

The external functional supervision of the institution is the financial and development Supervisory Agency (BPKP). The existence of BPKP is based on Presidential Decision No. 31 of 1983 which has the duty and authority, among others, to prepare the formulation of general supervision policy on control and management of state finances and organize development supervision.

c. Internal Control Agency

Internal agency supervisory apparatus consists of;

1. Inspector General of departments and Non-departments
2. Provincial regional Inspectorate is the provincial regional supervisory agency
3. The district Inspectorate is the District supervisory agency

From the description above, according to Mattangkilang (2003) that the actual institution/device pure external supervision is only the Supreme Audit Agency (BPK) and the government's internal control apparatus consists of:

- 1) Financial and Development Supervisory Agency (BPKP)
- 2) General Inspectorate of departments and Non-departments,
- 3) Provincial regional supervisory agency (BAWASDA province)
- 4) District Supervisory Board (BAWASDA District)
- 5) City Regional Supervision Agency (BAWASDA City)

C. Implementation of the Supervisory Function of the Regional Inspectorate

Control or supervision is one of the efforts or actions to prevent deviations. According to Hasibuan (2014), the purpose of supervision is so that the implementation process is carried out in accordance with the provisions of the plan and take corrective action if there are deviations.

While Siagian (2001), argued that control or supervision is a process of observation of the implementation of all organizational activities to ensure that all work being carried out runs according to a predetermined plan. Handayaningrat (1983), asserted that supervision should be guided by the plan in decide, order (order) to the implementation of the work, objectives and or policies that have been different in the previously determined.

Rachman (2001), defines supervision (control) as a process of activities to determine the results of the implementation of work, errors, failures, to correct then prevent so that the implementation is not different from the plan that has been set.

In connection with some of the above opinions, the Inspectorate as an internal supervisory apparatus of local governments has the right and obligation to exercise control and supervision over the course of the implementation of the regional government, so that the implementation targets can run according to plan and regulations per the applicable law.

Inspectorate as an internal supervisory apparatus of Local Government is required to play a role to control and supervise the implementation of local government, so that the direction and objectives of the implementation of regional autonomy can be realized as it should. Thus, if the implementation of the supervision is found any indication of irregularities, then the Inspectorate has the right to call and ask for information for the SKPD/entity to provide an explanation relating to the matter in question.

According to Zainuddin in Safwan et al. (2019), the legal basis for the implementation of the supervisory function of the Inspectorate is as follows:

- a. The 1945 Constitution;
- b. The People's Consultative Assembly Decision No. IX/MPR/1998;
- c. Law No. 43 of 1999 on Amendment to Law No. 8 of 1974;
- d. Law No. 9 of 2004 on Amendment to Law No. 5 of 1986;
- e. Law No. 28 of 1999;
- f. Law No. 20 of 2001 on Amendment to Law No. 31 of 1999;
- g. Law No. 15 of 2004;
- h. Law No. 15 of 2006;
- i. Government Regulation No. 10 of 1979;
- j. Government Regulation No. 20 of 2001;
- k. Government Regulation No. 79 of 2005;
- l. Government Regulation No. 38 of 2007;
- m. Government Regulation No. 60 of 2008;
- n. Government Regulation No. 53 of 2010;
- o. Presidential Regulation No. 47 of 2009;
- p. Presidential Decision No. 74 of 2001;
- q. Presidential Instruction No. 15 of 1983;
- r. Minister of Apparatus Empowerment Decision No. KEP/46/M.PAN/4/2004;
- s. Circular of the Finance and Development Supervisory Agency No. SE-117/K/1985.

At the level of provincial local governments are published local regulations, decrees and instructions of the governor on functional supervision.

D. Procedures for the Implementation of Regional Inspectorate Supervision

The implementation of the Inspectorate supervision function is described in the form of supervision activities as regulated in Government Regulation No. 60 of 2008, including conducting audits, reviews, evaluations, monitoring and other supervisory activities and for more details are described as follows:

1. Audit

Audit activities carried out by the Inspectorate of the region is done by means of examination of the entity/SKPD regional device organization whether they are in the form of agency, department, section and office as well as technical implementation units of the region and so on. This examination is carried out to prevent the occurrence of various irregularities and leaks of regional managers and it is also expected that the plans and goals that have been set can be achieved as intended. For audit activities, based on Article 50 of Government Regulation No. 60 of 2008, consists of:

a. Performance Audit

Performance Audit is an audit of the state financial manager and the implementation of the duties and functions of government agencies consisting of frugality and efficiency and effectiveness.

b. Audit with a Specific Purpose

Audit with a specific purpose is carried out when there are indications of actions that harm the state's finances, by conducting checks on the necessary parties related to the examination.

2. Review

Based on Article 56 section (3) of Government Regulation No. 60 of 2008, that the regional Inspectorate conducts a review of the financial statements of the district/city government before being submitted by the Regent/mayor to the BPK. The review activities carried out by the regional Inspectorate are carried out by rechecking or correcting the truth of the report of the regional government financial manager as PPKD and the regional general treasurer (BUD), whether the data or information is carried out transparently and accountable. The review activities include examination of consumable goods shopping, and other financial assistance.

3. Evaluation

Evaluation activities carried out by the regional Inspectorate are carried out by testing and assessing the implementation of a plan or program within the scope of the entity/SKPD whether it is carried out in accordance with the provisions of per-law regulations or not and if deviations are found, at that time instructions and directions will be given to run according to the provisions of per-law regulations. This evaluation activity is more coaching and educational, namely where the entity reminded in particular to the manager of the activity that this kind of thing does not happen again.

4. Monitoring

Monitoring activities carried out by the regional Inspectorate are carried out by observing and monitoring directly in the field in order to clarify something about the implementation of programs that are considered to have problems. This monitoring activity is usually carried out when there are complaints and incoming reports either from the leadership or from the community or reports from the findings of the inspectorate team itself.

5. Special Examination or Specific Purpose Examination

Inspection activities carried out by the regional Inspectorate are carried out by investigating and deepening the allegations and indications of unlawful acts, such as enriching oneself or others by requesting information, explanations to the relevant parties. If it is found proven the existence of state or regional financial losses then this issue is recommended to the leadership to be followed up to the authorities. This activity is carried out usually through reports and complaints or the findings of the inspectorate team itself.

Based on the implementation of the above supervision, the Inspectorate's supervisory action against the existence of evidence and facts found in the field can be broadly classified into two main substantiation of legal action taken by the Inspectorate, namely, if the results of these findings are indicated unlawful acts and can no longer be corrected and fostered, then the issue at the if the results of the findings indicated irregularities procedures or administration, then the Inspectorate recommends the leadership to be reprimanded in writing or sanctioned in accordance with the provisions.

6. Strengthening the Institutional Authority of the Regional Inspectorate

Optimization of Inspectorate institutional authority is a concept or effort through legal approach in order to streamline and optimize Inspectorate institutional function as an internal supervisory institution over the implementation of Local Government, which is independent, transparent, and accountable, professional, and proportional (Matei et al., 2017). Thus, if the concept of supervision is meant to be executed properly, then niscayalah Inspectorate as an internal supervisory agency of local government is able to function as a front guard to prevent early irregularities and abuse of authority in the implementation of Local Government Affairs carried out by the regional work unit (SKPD) consisting of agencies, agencies, offices, sections, UPTD and others.

As is known in accordance with per-law regulations that the duties and powers of the Inspectorate is to supervise the implementation of local government affairs, in order to run in accordance with the plan that has been set based on the vision and mission of the head of the region. However, these duties and powers do not seem to be realized properly and optimally, even impressed the existence of the Inspectorate does not have any meaning with the many cases and irregularities in the implementation of Local Government, especially the practice of corruption collusion and nepotism that harm the state's finances. According to DPR (2013), this decade instead of abuse authority to commit acts of corruption condition decreased but even increased proven until in 2013 the case of regional heads involved with legal problems reached 300 people and this is evidence showing the malfunction of the Inspectorate as an Internal watchdog, which should be able to suppress and minimize the problems that will arise and prevent early abuse of regional financial management. This is in accordance with Hidayah et al. (2019) expression, stated that:

"The Inspectorate institution is actually the first and Main Guard to prevent preventively irregularities in the implementation of Local Government."

The condition of the inspectorate institution when it is searched and observed and reviewed properly. According to Azwar Abubakar, Minister of PAN-RB in Financial and Development Supervisory Agency (2013), stated that:

"There are at least five causes, namely the lack of independence and objectivity, non-fulfillment of auditor Information Needs, lack of budget allocation compared to the total expenditure in the state budget and APBD. The auditor preview organization has not yet been formed, so the audit Standards, Code of ethics, and preview are not fully available and the organization's structured and working relationship patterns are not fully compliant."

The view of the minister of PAN-RB is different from other opinions stating that the implementation of Inspectorate supervision is not optimal because the regional Inspectorate is organizationally included in the organic regional apparatus is not an independent body but still depends on other bodies and everything is accounted for to local government leaders. In addition, structurally the regional Inspectorate is only placed on a par with other regional work units, which both occupy echelon II positions which are the units examined. By reason of therefore, it may be that the unit leader who was examined did not give a positive response to the results of his examination in following up. Therefore, Regional inspectorates cannot be expected to conduct optimal supervision and produce an objective examination. Thus, it is appropriate for the regional Inspectorate to get a higher position on the SKPD/work unit that is the object of examination.

Based on the conditions and facts as well as information and opinions of experts stated above indicate that the Inspectorate as the internal supervisors of local governments, have not carried out their duties and authorities effectively optimally in accordance with the provisions of the law, so that in order to optimize the authority of the Inspectorate institution as a regional organization, it is necessary to strengthen the institutional position and organizational structure so that what is the demand of public and government expectations can be realized as it should.

According to Mattangkilang (2003):

“That if the desire to seek the most ideal form, the external institutional reform of government and government internal oversight agency. The Supreme Audit Agency (BPK RI) is a government oversight agency formed by an internal oversight agency whose position is at the ministerial level and has representatives in provinces and districts/cities and is directly responsible to the President.”

Thus, the existing government functional supervisory apparatus such as the Inspectorate General (Itjen), BPKP and Provincial, District/City inspectorates can be integrated into the government’s internal supervisory agency. But especially for BPKP according to Mattangkilang (2003):

“Who has auditors can be integrated into the BPK in order to strengthen the BPK in order to form a representative BPK in each province. Thus, the synergy between institutions and supervisors easier in moreover, the institutional arrangement does not have legality with the law on regulation of the National Supervision System.”

View of Mattangkilang, in line with the concept offered by Hadin (2013) on the reform of Indonesia’s surveillance system, namely:

- 1) By merging BPKP with BPK because BPK is in the process of institutional strengthening.
- 2) Representative BPK was merged into Representative BPK as the mandate of the amendment to the 1945 Constitution while the Central BPK retained its existence as an assistant to the President.
- 3) BPKP is maintained as the internal auditor of the government while the Inspectorate General is abolished.

Starting from the above view, it is an ideal view in an effort to streamline the role of supervision in the area, especially the regional Inspectorate.

IV. CONCLUSIONS

1. The supervisory function of the Inspectorate has not run as expected, this is due to the fact that it still has limited supervisory resources.
2. That in general, there are still many cases of irregularities that occur among local government officials, because the regional Inspectorate as an internal supervisor has not been able to carry out its duties optimally, this is due to the strengthening of institutional authority independently and accountable from structural positions to functional positions.

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