
The Role of Inspectorate to Implementation of The Government Internal Control System (SPIP)

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Abstract— The Government's Internal Control System is carried out as a function of supervision of the implementation of government. The Inspectorate Office as a government partner is not only tasked with supervising but also giving direction so that the government does not get out of the agreed path. This study aims to find out how the implementation of the Inspectorate's role in the implementation of SPIP in Surakarta City, as well as analysing the constraints that affect the implementation of the role of the Inspectorate in the implementation of SPIP in Surakarta City and analysing the efforts of the Inspectorate to improve the implementation of SPIP in Surakarta. The results of the study show that: Supervision of government administration in Surakarta City which is carried out based on existing laws and regulations, in terms of the scope of supervision is internal supervision carried out internally functionally. Constraints that affect the role of the Inspectorate in the implementation of SPIP in the City of Surakarta are understanding of human resources for SPIP is still lacking and the number of personnel is inadequate, budget oversight activities are inadequate, there is no joint commitment in implementing SPIP and risk assessment and risk mapping are not optimal due to time constraints. The efforts of the Inspectorate to improve the implementation of SPIP in Surakarta City are by proposing the drafting of the Mayor's Regulation and the establishment of the SPIP Task Force, improving the quality of resources.

Keywords— Local Government, Inspectorate, SIPP

1. Introduction

In order to realize Good and Clean Governance, it is necessary to have an optimal and quality role of Government Internal Supervision. Through internal supervision can be known whether a government agency has carried out activities in accordance with their duties and functions effectively and efficiently, and in accordance with the policy plan that has been established and the applicable legislation. The Internal Control System is very necessary in running the government. This system can work if all elements involved in government have the knowledge, ability and willingness to run simultaneously and sustainably. In order for governance to run well, the Government's Internal Control System (SPIP) should be carried out simultaneously and continuously, starting from planning, implementing, supervising, until accountability runs in an orderly, controlled and effective and efficient manner. Based on the mandate of the Laws and Regulations, the Government's Internal Control System serves as a guideline for implementation and benchmarks for testing the effectiveness of SPIP implementation, namely Government Regulation Number 60 of 2008 concerning the Government's Internal Control System. As stated in the Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Internal Control System of the Government, it states that the District / City Inspectorate is the Government Internal Supervisory Apparatus which is directly responsible to the Regent / Mayor. In addition, the agency has a role to ensure that the implementation of SPIP in the Surakarta City Government has run well in accordance with the provisions / guidelines and conduct periodic monitoring, because the implementation of the Government's internal control system in OPD is the driving force of the organization. APIP in this case the Inspectorate of Surakarta City is the last line of defense, without internal control, the greater the chance of problems occurring. This means that the City of Surakarta must try harder to maintain the level of APIP Maturity of the Government's Internal Control

System. If this can be done well then the program / activity can run effectively and efficiently with reliable financial reports and still maintain the rank with Unqualified Opinion (WTP) that has been successfully achieved. This confirms the magnitude of the role of the Surakarta City Inspectorate in the realization of a good Government Internal Control System.

2. Problem Formulation

- a. How is the implementation of the role of the Inspectorate in the implementation of SPIP in Surakarta City?
- b. What are the obstacles affecting the implementation of the role of the Inspectorate in the implementation of SPIP in Surakarta City?
- c. How do the efforts of the Inspectorate to improve the implementation of SPIP in Surakarta City.

3. Methodology

This study uses a qualitative method with an exploratory approach. Qualitative research is research that emphasizes quality or the most important thing of the nature of an item / service. Data collection techniques used in this study are through interviews, observation, and documentation. This study focused more on the role of the Inspectorate in the Surakarta City Government as a whole, because the Inspectorate is a SPIP leader in the City Government of Surakarta and has a very large share in the implementation of an effective Government Internal Control System. Data analysis method used by researchers is Content Analysis.

4. Result and Discussion

A. Implementation of the Role of the Inspectorate in the Implementation of SPIP in Surakarta City.

1. Leadership To carry out his mandate as a coach for implementing the Government Internal Control System in Surakarta City, the Inspectorate performs its role as leader which is the leading mouthpiece by coordinating, exercising control functions, encouraging bureaucratic reform and good governance, advising on risk performance and management , as a supporter, as a referee who assesses the order of SPIP implementation at the SKPD level where there are obstacles or problems in the implementation, the Inspectorate can provide solutions in the form of recommendations for future improvement. Armando stated that leadership is about how to direct, influence, and supervise others to carry out tasks in accordance with planned orders.
2. Internal Supervision The Inspectorate is expected to be able to carry out its role in encouraging the creation of a clean government and for the improvement of governance through the implementation of SPIP. Astuti said that internal control is an internal control system including organizational structure, methods and measures coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policy. Good internal supervision is a tool that can help LGs in carrying out their duties and functions. Through effective internal supervision, the government can also assess whether the policies and procedures established have been implemented properly so that regional objectives can be achieved. The Government Internal Supervisory Apparatus, in this case the District / City Inspectorate, has an Internal Supervision function that includes activities that are directly related to quality guarantors that support the implementation of effective, transparent, accountable and clean governance from corruption, collusion and nepotism practices.
3. Consultant (Consultant) The change in the role paradigm of APIP from watch dog to consultant is expected to be able to provide guidance, guidance, advice regarding organizational activities and the scope of the assignment can be agreed upon to provide added value and improve risk, control, and organizational governance processes. In carrying out its role as a consultant, the Surakarta City Inspectorate opened a wide space for all SKPDs who wished to conduct consultations related to issues in regional financial management, both at the SKPD level up to the village level, especially in consultation with village fund accountability.

The implementation of the role as a consultant Inspectorate to continue to improve competence and knowledge, because as a consultant the Inspectorate must know more than the parties conducting consultations related to regional financial management in accordance with the existing legislation.

4. **Quality Assurance** In line with the changing role of being a consultant, the Inspectorate also experienced a shift to quality assurance, as a change agent that provides an independent assessment of risk management, control and governance processes as an example can carry out audit tasks related to financial, performance, compliance and system security. The Regional Inspectorate as the Internal Oversight Apparatus of the Government acts as Quality Assurance, which guarantees that an activity can run efficiently, effectively and in accordance with its rules in achieving organizational goals. Quality Assurance in every audit, is expected to be able to identify risks and encourage a continuous improvement process, encouraging the Surakarta City APIP Inspectorate to carry out one of its roles as a quality guarantor

Table 1 Government Internal Control System
In Procurement of Goods and Services

Control Environment	
Enforcement of integrity and ethical values	The existence of an Integrity Pact signed by KPA / PPK, the tender committee and the Service Provider shows that there is a good enforcement of integrity and ethical values.
Commitment to competence	The existence of committee formation by KPA / PPK as well as an understanding of the duties and functions of the Procurement Committee and Technical Executing Committee Activities after the preparation of the Procurement of Goods and Services is carried out shows a commitment to good competence in the Implementation of Procurement of Goods and Services

Control Environment	
Conducive leadership	The activity of the Procurement of Goods and Services Preparation Meeting by KPA / PPK prior to the commencement of Goods and Services Procurement so that the Activity Plans can be Accepted by all Committee Elements shows that KPA / PPK has created a conducive leadership within the Government Agencies
Establishment of an organizational structure that suits your needs	The formation of the Committee namely the Tender Committee for the activities of the Selection of Goods and Services Providers as well as the Technical Implementation Committee Activities to become Controllers of the Implementation of Contracts shows the formation of an Organizational Structure that suits the needs
Right delegation of authority and responsibility	The submission of authority by KPA / PPK to the Tender Committee to determine the Goods and Services Providers in carrying out the activities of Procurement of Goods and Services and the Handover of authority to the Technical Implementation Committee as Supervisors and Controllers of the Implementation of Contracts shows the proper delegation of authority and responsibility in the

	Procurement Process of Goods and Services.
Preparation and implementation of sound policies regarding human resource development	Appointment / Formation of Committees in the Implementation of Procurement of Goods and Services based on Experience and Qualifications required by KPA / PPK shows the existence of the preparation and implementation of sound policies regarding the development of good human resources in the implementation of Procurement of Goods and Services
The realization of the role of effective government internal control apparatus	The existence of periodic supervision by the Technical Implementation Committee of Activities in the Implementation of Procurement of Goods and Services shows the existence of an effective role of the government internal supervision apparatus that has been well implemented in this activity.
Control Environment	
Risk Identification	The existence of good preparation and planning before the Goods and Services Procurement Activities carried out by KPA / PPK shows that identification of risks has been carried out properly by KPA / PPK
Risk Analysis	The existence of Control activities carried out by the Technical Implementation Committee Activities based on Time Schedule so that it can be safeguarded against better quality standards on the results of the work showing the risk analysis has been carried out in Procurement Activities Goods and services
Control Activities	
Review of the performance of relevant Government Agencies	A review by KPA / PPK on the performance level of its Employees based on activity reports by the Implementation Committee and the results of the Procurement of Tender reports by the Tender Committee indicates that the review of the performance of the relevant government agencies has been carried out well
Human Resource Development	The establishment of the Committee in the Implementation of Procurement of Goods and Services in accordance with the Qualifications and Experience of the Procurement of Goods and Services Shows that the development of human resources has been carried out properly. However, not all members of the Tender Committee have participated in the procurement of goods and services because they have not yet had a turn to be included in the training of goods and services procurement.
Control over the management of information systems	The presence of authorized officers and having adequate access to sources of information within the LPSE site or sources of information within the relevant Government Agencies indicates that there is already control over the management of a good information system.

Control Activities	
Physical control of assets	The existence of a General Guarantee, Implementation Guarantee and Maintenance Guarantee sheet when carrying out the Procurement of Goods and Services by Construction Service Providers Indicates that good physical control over assets has been carried out.
Determination of Review of indicators and performance measures	Based on an interview with one of the technical implementation committee, the activity said that there was a RAB (Budget Draft Cost) and BOQ (Bill of Quantity) which had been determined as a performance measure to be compared with the progress weight work in the implementation of Procurement of Goods and Services shows that there has been a review of the review of indicators and measures of good performance in the Implementation of Procurement of Goods and Services
Function Separation	With the establishment of committees between the Tender Committee and the Technical Implementation Committee for the Activities and the Handover Receiving Committee Work that has carried out its duties and functions in the Implementation of Procurement of Goods and Services shows that the separation of functions has been going well.
Authorization of important transactions and events	The existence of an action to sign all tender documents by KPA / PPK and the existence of a signature on the report that has been made by the Service Provider by the Technical Implementation Committee of the Activity shows that there is an authorization for the transaction and important events have been carried out well.
Accurate and timely recording of transactions and events	The report made by the Goods and Services Provider that has been signed by the Technical Implementation Committee which contains the details of the activity, as well as the situation and conditions at the location of the activity shows accurate and timely recording the transactions and events have been carried out properly.

Control Activities	
Restrictions on access to resources and recording	There is a Letter of Assignment to the Technical Implementation Committee for the authorized activities for the implementation of the contract at each activity location shows that restrictions on access to resources and recording have been carried out properly.
Accountability of resources and recording	There is a review / inspection carried out by the Technical Implementation Committee. Activities when the current activities show that accountability to resources and recording has been carried out properly.
Good documentation of internal control	The creation of Photo Projects on Contract

systems and important transactions and events	Implementation Activities and Issuance of Contract Documents by KPA / PPK as well as preparing reports by Construction Service Providers shows good documentation of the Internal Control System as well as important transactions and events well implemented.
Information and communication	The existence of Meetings and Preparations for the Implementation of Procurement of Goods and Services carried out by KPA / PPK so that the Members of the Activity get adequate information on the Plan for the implementation of Procurement of Goods and Services indicates that Information and Communication has been done well
Monitoring	
Monitoring	Periodic supervision by KPA / PPK, technical implementation of activities, supervisory consultants, and the measurement unit on the implementation of procurement of goods and services until the end of the maintenance period indicates that monitoring well implemented.

B. Obstacles Affecting the Implementation of the Role of the Inspectorate in the Implementation of SPIP in Surakarta City.

1. Quality of human resources
 The quality of human resources who are not well-off in terms of their understanding of SPIP and in terms of placement as needed, as well as training, training and education for capacity building are still lacking, resulting in a lack of knowledge about SPIP. The number of personnel in the Inspectorate who have not fulfilled so that it is not balanced with the number of objects of examination and leadership changes which then causes SPIP to escape attention. Ismani et al stated that HR development refers to the interests of staff and personnel within the organization. HR development is a long-term learning process using systematic and organized procedures, where managers learn conceptual and theoretical knowledge, which is then implemented in the development of human resources. HR development is also an activity to maintain and improve HR competencies to achieve organizational effectiveness.
2. Budget for Supervision Activities
 The budget is needed in order to support the implementation of maximum tasks. But this has not been realized so that the supervision activities in the Regency cannot be carried out thoroughly. In this case the government needs to pay more attention by increasing the budget for monitoring activities so that the overall supervisory tasks, especially SPIP, can be carried out optimally in order to achieve the government's objectives.
3. Commitment The Inspectorate
 Is a supervisory institution in the local government, plays a very important and significant role for the progress and success of the government in carrying out government and achieving the stated goals. The role and function of the Inspectorate are, among others, the work of the regional government to facilitate each Regional Work Unit (SKPD) in their respective work units in order to achieve the objectives and targets of their operational activities effectively and efficiently.
4. Risk-Based Supervision
 The Inspectorate has carried out a risk assessment and risk mapping but it is not optimal, time constraints also cause this to not be done maximally. This has an impact on SKPD so that they also have not been able to carry out risk assessments and risk mapping optimally because most do not know how to conduct a risk assessment. Risk-based supervision is important in order to fulfill the role of the Inspectorate to provide adequate confidence, early warning and maintain and improve the quality of governance.



5. Conclusion

Supervision of governance implementation in Surakarta City which is carried out based on existing laws and regulations, in terms of the scope of supervision is internal supervision carried out internally functionally. That is, the supervision carried out by apparatuses in the organization itself is functional, whose position is part of the supervised institution. Whereas seen from the type of supervision, the supervision carried out by the Inspectorate of Surakarta City can be categorized as "preventive" supervision. This means that supervision is a preventive supervision. Preventing means to keep the activity from falling into the same and repetitive mistakes. The role of the Inspectorate in the implementation of SPIP in Surakarta City is in terms of leadership, internal supervision, consultants and quality assurance.

Constraints that affect the role of the Inspectorate in the implementation of SPIP in Surakarta City are that understanding of human resources for SPIP is still lacking and the number of personnel is not adequate, the budget for supervision activities is inadequate, there is no joint commitment in implementing SPIP and risk assessment and risk mapping are not optimal due to time constraints

The efforts made by the Inspectorate to improve the implementation of SPIP in Surakarta City are to improve the quality of resources, through education levels, education and training, education or office training alone, coaching, coordinating improving education with institutions such as BPKP, increasing the budget for supervision activities, building joint commitment in implementing SPIP, optimally assessing risks and mapping and building effective communication with SKPD and BPKP.

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