

The Strategic Role of the Inspectorate as an Internal Supervisor of the Mandailing Natal Regency Government

Rusmin El Husein¹, Isnaini¹, Wenggedes Frensh¹

¹Universitas Medan Area, Indonesia

Email: dedekhasibuan1981@gmail.com

Abstract. *This study aims to analyze the strategic role of the Inspectorate as the internal supervisor of the local government of Mandailing Natal Regency in supporting good governance. This study uses a qualitative approach with data collection techniques through in-depth interviews, document studies, and observations. The data was analyzed descriptively to identify the role of the Inspectorate, the legal basis that supports it, and the inhibiting factors faced. The results of the study show that the Inspectorate has a strong legal foundation, including Law Number 23 of 2014, Government Regulation Number 60 of 2008 concerning SPIP, and related regional regulations. The strategic role of the Inspectorate includes supervising the implementation of regional policies, preventing corruption, evaluating OPD performance, and early detection of potential risks. However, the implementation of the supervisory function faces several obstacles, such as limited human resources, lack of budget, suboptimal technology, and intervention from external parties. These findings are in line with the theory of internal oversight which emphasizes the importance of independence, transparency, and accountability in government management. This study recommends strengthening human resource capacity, optimizing information technology, increasing budget allocation, and protecting the independence of the Inspectorate. In conclusion, the Mandailing Natal Regency Inspectorate has an important role in creating a transparent and accountable government. However, to optimize this role, commitment from various parties is needed to overcome existing obstacles.*

Keywords: *Inspectorate, Internal Supervision, Local Government, Governance, Mandailing Natal Regency*

Received: December 7, 2024

Revised: December 25, 2024

Accepted: January 26, 2025

INTRODUCTION

Regional inspectorates have a very strategic role in governance, especially as internal supervisors (Haris et al., 2016). In the context of the Mandailing Natal Regency government, this role is increasingly crucial in the midst of efforts to increase transparency, accountability, and efficiency in financial management and development programs. The Inspectorate is tasked with ensuring that all local government activities run in accordance with applicable regulations, as well as being the vanguard in preventing and detecting various forms of irregularities. The Mandailing Natal Regency Government continues to strive to improve the quality of public services. However, this effort is inseparable from challenges, such as limited human resources, budgets, and potential irregularities in the management of regional funds. This is where the Inspectorate plays an important role as an internal supervisor who must be able to ensure that every policy and program implementation is carried out with the principles of good governance.

As part of the internal oversight system, the Inspectorate has the responsibility to provide constructive recommendations to regional leaders (Indonesia, 2008). This recommendation aims to improve the performance of local governments and improve the quality of financial management and development. With this role, the Inspectorate not only serves as an auditor, but also becomes a strategic partner of the local government in achieving sustainable development goals (Matei et al., 2017).

Strengthening the function of the Inspectorate is becoming increasingly important in dealing with the dynamics of the strategic environment (Pratiwi & Solomon, 2020). Mandailing Natal, with its diverse geographical and demographic characteristics, requires a surveillance system capable of adapting to local needs. This includes supervision of the management of infrastructure development programs, education, health, and other sectors that are regional priorities.

The Inspectorate also has an important role in supporting the implementation of bureaucratic reform in Mandailing Natal Regency. As an internal supervisor, the Inspectorate contributes to creating a clean and corruption-free work environment (Lahieng et al., 2019). This role is in line with national policies in realizing clean, effective, and efficient governance. As an internal supervisor, the Inspectorate is expected to be able to proactively identify risks. Risks that may arise, such as budget abuse, conflicts of interest, or inconsistencies in the implementation of the program, must be detected early (Setiawan, 2024). With this approach, the Inspectorate can prevent bigger problems from occurring in the future.

In addition, the Inspectorate is also tasked with providing training and assistance to work units within the local government (Berg & Arif, 2024). This training aims to increase the capacity of state civil servants (ASN) in carrying out their duties and functions, especially those related to financial management and the implementation of development programs. This mentoring also helps create a more professional and integrity work culture. In carrying out its duties, the Inspectorate not only focuses on the technical aspects of supervision, but also pays attention to ethical and moral aspects (Setiawan, 2024). This is important to build public trust in local governments. By maintaining integrity and professionalism, the Inspectorate can be an example for all government apparatus in Mandailing Natal.

The role of the Inspectorate also includes oversight of the implementation of public policies. Policies that have been set by local governments must be evaluated periodically to ensure their effectiveness and efficiency (Zamzami & Pramesti, 2018). This evaluation is the basis for future policy improvements, so that it can provide optimal benefits for the community. However, this strategic role of the Inspectorate cannot run without adequate support. The Inspectorate needs competent human resources, cutting-edge technology, and adequate budget support. Without these things, the Inspectorate will find it difficult to carry out its functions optimally.

Another challenge faced by the Inspectorate is the lack of understanding of most people about the duties and functions of internal supervision. This often causes a negative perception of the work of the Inspectorate. Therefore, efforts are needed to improve public understanding through effective socialization and communication. The Inspectorate also has an important role in supporting the implementation of regional autonomy in Mandailing Natal. As an internal supervisor, the Inspectorate helps ensure that the implementation of regional autonomy runs in accordance with the principles that have been set. This includes supervision of regional budget management, the implementation of development projects, and the improvement of public services.

In the era of digitalization, the Inspectorate is expected to be able to utilize information technology to increase the effectiveness and efficiency of supervision. The use of technology such as digital-based supervision applications can help the Inspectorate in monitoring the implementation of programs in real-time, so that potential irregularities can be overcome immediately. Collaboration with external parties is also the key to the success of the Inspectorate. In carrying out its duties, the Inspectorate can collaborate with the Financial Audit Agency (BPK),

the Corruption Eradication Commission (KPK), and other institutions to ensure accountability for regional financial management (Elok & Hafizd, 2024). This collaboration also helps strengthen the position of the Inspectorate in the surveillance system.

The strategic role of the Inspectorate in the internal supervision of local governments not only has an impact on improving government performance, but also on improving community welfare. With effective supervision, development programs can run according to plan and provide tangible benefits to the people of Mandailing Natal. However, the strategic role of the Inspectorate must continue to be improved through the development of human resource capacity and the use of technology. Strengthening the institution of the Inspectorate is an important step to ensure that the internal supervision function can run properly.

In conclusion, the Inspectorate has a very strategic role as the internal supervisor of the Mandailing Natal Regency government. By carrying out its duties professionally and with integrity, the Inspectorate can become the main pillar in realizing clean, transparent, and accountable governance. This role must continue to be strengthened in order to make a maximum contribution to regional development and improve community welfare.

METHODS

The research method in this study is designed to deeply examine the strategic role of the Inspectorate as an internal supervisor in the Mandailing Natal Regency Government. This study uses a qualitative approach with a descriptive method, aiming to provide a comprehensive overview related to the implementation of the Inspectorate's functions in supporting good governance.

Research Approach

A qualitative approach is used because this research focuses on understanding the phenomenon in depth, based on the perspective of actors involved in internal supervision activities (Rukin, 2019). This research not only examines technical aspects, but also social, institutional, and policy dimensions that affect the performance of the Inspectorate.

Type of Research

This research is descriptive, which aims to describe the roles, responsibilities, and challenges of the Inspectorate in carrying out its duties. This study also seeks to explore the strategies used by the Inspectorate to increase the effectiveness of supervision within the Mandailing Natal Regency Government.

Research Location

The research was carried out within the Mandailing Natal Regency Government, especially at the Regional Inspectorate. The selection of this location is based on the relevance of the research object to the strategic role of the Inspectorate as an internal supervisor in the area.

Data Source

Primary Data

Primary data were obtained through in-depth interviews with relevant informants, such as: a) Head of the Mandailing Natal Regency Inspectorate; b) Internal auditor at the Inspectorate; c) Leaders of Regional Apparatus Organizations (OPD) who are the object of supervision; d) State Civil Apparatus (ASN) involved in program and budget management.

Secondary Data

Secondary data is obtained from official documents, reports on supervision results, related regulations, and relevant literature. Some secondary data sources include: a) Mandailing Natal Regency Inspectorate Performance Report; b) Government regulations on internal oversight; c) Financial statements and audit reports.

Data Collection Techniques

In-Depth Interviews

The interviews were conducted in a semi-structured manner with a guide to questions to explore the role and challenges of the Inspectorate in carrying out its duties.

Observation

Observation is carried out to directly observe the activities of the Inspectorate, including the audit, monitoring, and evaluation process.

Documentation Studies

Official documents such as annual reports, regional regulations, and guidelines for the implementation of the Inspectorate's duties are analyzed to understand the framework and performance of the institution.

Data Analysis Techniques

Data analysis is carried out with a qualitative descriptive approach, through the following stages (Jogiyanto Hartono, 2018): a) Data Reduction: Data obtained from interviews, observations, and documentation are summarized to focus on relevant information; b) Data Presentation: Summarized data is presented in the form of narratives, tables, or diagrams to make it easier to understand; c) Conclusion: Based on the data that has been analyzed, the researcher draws conclusions related to the strategic role of the Inspectorate and its implications for governance in Mandailing Natal Regency.

RESULTS AND DISCUSSION

Legal Rules of the Inspectorate as Internal Supervisor of the Regional Government of Mandailing Natal Regency

The Mandailing Natal Regency Inspectorate has a strong legal basis in carrying out its function as an internal supervisor. The duties and functions of the Inspectorate are regulated by several laws and regulations, both at the national and regional levels, which include:

Table 1. Laws and Regulations at the National and Regional Levels

| No | Rule of Law | Main Contents |
|----|---|---|
| 1 | Law Number 23 of 2014 concerning Regional Government | The Inspectorate has the function of supervising the implementation of government affairs and regional policies. |
| 2 | Government Regulation Number 60 of 2008 concerning SPIP | The Inspectorate is responsible for the implementation of the Government Internal Control System (SPIP) to increase the effectiveness and efficiency of the government. |
| 3 | Regulation of the Minister of Home Affairs Number 8 of 2009 | Regulating the establishment of the Regional Inspectorate, which is tasked with supervising the implementation of government at the district/city level. |
| 4 | Regional Regulations of Mandailing Natal Regency | Specifically regulating the authority, organizational structure, and work procedures of the Inspectorate in supporting the implementation of local government duties in Mandailing Natal. |

Based on these legal rules, the Inspectorate has the authority to carry out audits, monitoring, evaluations, and provide recommendations for improving local government governance. This function is the operational foundation that ensures that the duties and responsibilities of the Inspectorate are carried out with the principles of transparency, accountability, and integrity.

The findings show that the role of the Mandailing Natal Regency Inspectorate is based on various regulations, such as Law Number 23 of 2014 concerning Regional Government (Law, 2014) and Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) (Indonesia, 2008). This legal basis gives authority to the Inspectorate to carry out the task of supervision, audit, evaluation, and provide recommendations to regional leaders. In the theory of internal supervision put forward by (Fahmi & Syahputra, 2019), internal oversight aims to ensure that the organization is running in accordance with established policies, regulations, and procedures. This function is in line with the principles of transparency and accountability in good governance. The role of the Inspectorate as an internal supervisor is an important pillar in preventing budget abuse and optimizing the efficiency of regional policy implementation. Previous research by (Lauda, 2018) about the role of the Inspectorate in several regions shows that the existence of clear and firm regulations greatly supports the effectiveness of supervision. This is consistent with the conditions in Mandailing Natal Regency, where an adequate legal basis is an important framework for the Inspectorate to carry out its duties.

The Role of the Inspectorate as an Internal Supervisor of the Mandailing Natal Regency Regional Government

Based on the results of interviews and document analysis, the Mandailing Natal Regency Inspectorate has several strategic roles that have been carried out. These roles can be summarized in the following table:

Table 2. The Strategic Role that Has Been Carried Out by the Regional Government of Mandailing Natal Regency

| No | Role of the Inspectorate | Implementation in Mandailing Natal Regency |
|-----------|--|---|
| 1 | Supervision of the implementation of regional policies | Conducting audits and evaluations of the implementation of development programs, such as infrastructure development and health services. |
| 2 | Prevention of corruption and budget abuse | Increasing supervision in budget management through regular audits and assistance for Regional Apparatus Organizations |
| 3 | Evaluation of OPD performance | Providing recommendations for improving the performance of OPDs based on the results of evaluation of the implementation of their duties and functions. |
| 4 | Training and assistance of apparatus | Organizing training to increase the capacity of civil servants in budget management and accountable program implementation. |
| 5 | Early detection of risks | Identify potential risks that can hinder the implementation of regional policies, such as inappropriate use of the budget. |

From the findings of the research, the role of the Inspectorate has made a significant contribution in supporting good governance. However, the implementation of this role is often faced with various challenges, such as limited human resources and budgets.

The results of the study show that the Mandailing Natal Regency Inspectorate has carried out various strategic roles, ranging from supervising the implementation of regional policies, preventing corruption, to evaluating the performance of Regional Apparatus Organizations (OPD). This role is in line with one of the principles of good governance, namely accountability. According to (Siagian, 2014), accountability is a fundamental element in ensuring that public resources are managed effectively and efficiently for the benefit of society. However, the implementation of this role cannot be separated from various challenges. For example, some OPDs still show resistance to the Inspectorate's recommendations. This is in accordance with the findings (Komaladewi, 2007), which states that the success of the internal supervisory function is highly dependent on the acceptance and support of the supervised work unit. Therefore, a more intensive collaborative approach is needed between the Inspectorate and OPD to increase

synergy and effectiveness of supervision. In addition, the Mandailing Natal Inspectorate has shown prevention efforts through training and mentoring to ASN. This is in accordance with the view (Aflah et al., 2021), which states that the internal supervision function is not only limited to detecting deviations, but also includes risk prevention through increasing the capacity of human resources. This effort is an important step to create a professional and integrity work culture in the local government environment.

Factors Hindering the Role of the Regional Inspectorate as an Internal Supervisory Apparatus of the Regional Government of Mandailing Natal Regency

In carrying out its duties, the Mandailing Natal Regency Inspectorate faces various inhibiting factors that affect the effectiveness of its performance. Based on the results of interviews and observations, the following are the main inhibiting factors identified:

Table 3. Factors Hindering the Role of the Regional Inspectorate

| No | Inhibiting Factors | Explanation |
|-----------|---|---|
| 1 | Limited human resources | The number of available auditors is not proportional to the workload, so supervision cannot be carried out optimally. |
| 2 | Lack of understanding of OPD supervisory function | Some OPDs do not understand the importance of supervision, so it is difficult to receive recommendations for improvement from the Inspectorate. |
| 3 | Budget limitations | Budget allocations for the Inspectorate are often insufficient to support the implementation of audits, training, and other oversight activities. |
| 4 | Technology that is not yet optimal | The use of information technology in supervision is still limited, so the supervision process is less efficient. |
| 5 | External intervention | There is pressure from certain parties that has the potential to affect the independence of the Inspectorate in carrying out its duties. |

This condition indicates the need for strategic steps to overcome these obstacles, such as strengthening institutions, improving auditor competence, and utilizing information technology to support the effectiveness of supervision.

This study identifies several inhibiting factors that affect the effectiveness of the role of the Inspectorate, such as limited human resources, minimal budget, suboptimal technology, and pressure from external parties. These factors hinder the implementation of maximum supervision. Limited human resources are one of the main challenges. The number of auditors available is not proportional to the breadth of the supervisory area and the complexity of the tasks to be performed. According to research (Darjoko & Nahartyo, 2017), the shortage of auditors has an impact on the low intensity of supervision, so that potential irregularities are not detected early. It is also relevant to human resource management theory, which emphasizes the importance of the quantity and quality of human resources in supporting the achievement of organizational goals. The lack of budget allocation for the Inspectorate is also a serious obstacle. As stated by (Yunaniah & Firmansyah, 2024), budget constraints cause surveillance activities, such as field audits and training, to not be carried out optimally. In fact, the success of supervision is highly dependent on adequate logistical and financial support. The use of technology that has not been maximized is also an obstacle in supporting the effectiveness of supervision.

In the digital era, information technology plays an important role in improving the efficiency of the audit and monitoring process. Research by (Nisaa et al., 2024) shows that the implementation of technology-based information systems, such as audit applications, can accelerate the detection of irregularities and increase transparency. Therefore, the Mandailing Natal Regency Inspectorate needs to adopt more sophisticated technology to support supervision tasks. The presence of intervention from external parties is also a significant challenge. Research by (Agelina et al., 2016) stated that the independence of the Inspectorate is often disrupted by

political pressure or certain interests, thus reducing objectivity in providing recommendations. Therefore, it is necessary to strengthen institutions and regulations to protect the independence of the Inspectorate.

The roles and challenges of the Mandailing Natal Regency Inspectorate are closely related to the principles of good governance, namely transparency, accountability, participation, and effectiveness. The Inspectorate has a strategic position as an agent of change that can encourage local governments to manage resources more responsibly. However, as expressed by (Joko Triyono, 2023), the success of governance also requires commitment from all elements of local government. The Inspectorate cannot work alone without the support of OPDs, regional leaders, and the community. Therefore, a collaborative approach needs to be continuously developed to create a conducive supervisory environment.

CONCLUSION

This study reveals that the Mandailing Natal Regency Inspectorate has a strategic role in supporting good governance through the internal supervision function. With a strong legal basis, such as Law Number 23 of 2014 concerning Regional Government and Government Regulation Number 60 of 2008 concerning SPIP, the Inspectorate is tasked with ensuring transparency, accountability, and effectiveness in the management of regional resources. In carrying out its duties, the Mandailing Natal Inspectorate has carried out various roles, such as supervising regional policies, preventing corruption, evaluating OPD performance, training for ASN, and early detection of risks. These roles are aligned with the principles of good governance, especially accountability and transparency. However, the implementation of this role faces a number of significant challenges, which affect the effectiveness of its implementation. The challenges faced by the Inspectorate include limited human resources, lack of budget, suboptimal use of technology, resistance from several OPDs, and external pressure that can interfere with the independence of the Inspectorate. These factors are the main obstacles in carrying out the supervisory function optimally. This discussion also shows that the success of the Inspectorate as an internal supervisor is highly dependent on the support of various parties, including the local government, OPD, and the community. In addition, institutional strengthening and information technology innovation are needed to increase the efficiency and effectiveness of supervision. In conclusion, the Mandailing Natal Regency Inspectorate has played an important role in supporting good governance. However, to optimize its role, strategic steps are needed in the form of strengthening human resources, adequate budget allocation, the application of information technology, and the protection of independence. By overcoming various existing obstacles, the Inspectorate can become the main pillar in creating a transparent, accountable, and public service-oriented government.

ACKNOWLEDGMENT

With full gratitude, we express our deepest appreciation and gratitude to all parties who have supported and assisted in the completion of this research entitled "The Strategic Role of the Inspectorate as the Internal Supervisor of the Mandailing Natal Regency Government." First, we express our deep gratitude to God Almighty for His grace and guidance so that this research can be completed properly. We also express our highest appreciation to the Mandailing Natal Regency Government, especially to the Regional Inspectorate, who has provided access to important data, insights, and information that greatly helped the implementation of this research. Not to forget, thank you to the employees within the Regional Apparatus Organization (OPD) who participated in providing input through interviews and constructive discussions. We would like to express our gratitude to the academics, supervisors, and colleagues who have provided advice, criticism, and scientific support during the research process. These inputs are an important foothold in compiling this research in a more systematic and meaningful way. We would also like to express our appreciation to our family, friends, and other colleagues who always provide encouragement, moral support, and non-stop prayers. Their role is a great source of motivation in completing this research. Finally, we realized that this research was far from perfect. Therefore, we highly hope

for constructive criticism and suggestions from all parties for future improvements. Hopefully this research can provide benefits for the development of science, especially in the field of local government supervision, and become a useful reference for policy makers.

REFERENCES

- Aflah, M. N., Junaidi, M., Arifin, Z., & Sukarna, K. (2021). Kedudukan hukum aparat pengawasan intern pemerintah dalam pengawasan pengadaan barang/jasa pemerintah. *Jurnal Usm Law Review*, 4(2), 631–650. <http://dx.doi.org/10.26623/julr.v4i2.4279>
- Agelina, A., Yusralaini, Y., & Idrus, R. (2016). *Pengaruh Gangguan Pribadi, Gangguan Ekstern dan Gangguan Organisasi Terhadap Independensi Auditor Pada Inspektorat Provinsi Riau*. Riau University.
- Berg, E., & Arif, M. R. (2024). Peran Inspektorat Daerah Sebagai Konsultansi Dalam Mewujudkan Tata Kelola Pemerintahan yang Bersih di Pemerintah Kabupaten Penajam Paser Utara. *Manor: Jurnal Manajemen dan Organisasi Review*, 6(2), 315–329. <https://doi.org/10.35912/jakman.v5i2.2873>
- Darjoko, F. J., & Nahartyo, E. (2017). Efek tipe kecurangan dan anonimitas terhadap keputusan investigasi auditor internal atas tuduhan whistleblowing. *Jurnal Akuntansi Dan Keuangan Indonesia*, 14(2), 5. <https://doi.org/10.21002/jaki.2017.11>
- Elok, K., & Hafizd, J. Z. (2024). Pengawasan Efektif Peran Inspektorat MPR RI Dalam Mendukung Kinerja Legislatif Yang Berkualitas. *Hutanasyah: Jurnal Hukum Tata Negara*, 3(1), 27–38. <https://doi.org/10.37092/hutanasyah.v3i1.884>
- Fahmi, M., & Syahputra, M. R. (2019). Peranan Audit Internal Dalam Pencegahan (Fraud). *Liabilities (Jurnal Pendidikan Akuntansi)*, 2(1), 24–36. <https://doi.org/10.30596/liabilities.v2i1.3327>
- Haris, A., Kusmanto, H., & Mardiana, S. (2016). Fungsi pengawasan inspektorat kabupaten serdang bedagai. *Jurnal Administrasi Publik (Public Administration Journal)*, 6(1), 110–128. <https://doi.org/10.31289/jap.v6i1.1047>
- Indonesia, P. R. (2008). *Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah*.
- Jogiyanto Hartono, M. (2018). *Metoda pengumpulan dan teknik analisis data*. Penerbit Andi.
- Joko Triyono, S. E. (2023). *Strategi Kolaboratif Berbasis Masalah Dalam Pengelolaan Batas Wilayah Daerah*. Scopindo Media Pustaka.
- Komaladewi, D. (2007). *Peranan Audit Internal Dalam Menunjang Efektivitas Pengendalian Internal Gaji (Studi kasus pada PT. Industri Telekomunikasi Indonesia)*. Universitas Widyatama.
- Lahieng, M. H., Kalangi, L., & Lambey, L. (2019). Analisis Kendala-kendala yang dihadapi Satuan Pengawasan Internal dalam membangun Zona Integritas di RSUP Prof. Dr. R. D Kandou Manado. *Jurnal Riset Akuntansi Dan Auditing" Goodwill"*, 9(1). <https://doi.org/10.35800/jjs.v9i1.19151>
- Lauda, A. (2018). Modifikasi Hukum Kewenangan Inspektorat Daerah Kabupaten/Kota Dalam Mencegah Terjadinya Tindak Pidana Korupsi di Pemerintah Daerah Kabupaten/Kota. *Jurnal Supremasi*, 1. <https://doi.org/10.35457/supremasi.v8i2.483>
- Matei, A. M., Karamoy, H., & Lambey, L. (2017). Optimalisasi Fungsi Inspektorat dalam Pengawasan Keuangan Daerah di Kabupaten Kepulauan Talaud. *Jurnal Riset Akuntansi Dan Auditing" Goodwill"*, 8(1). <https://doi.org/10.35800/jjs.v8i1.15328>

- Nisaa, R. K., Bahrim, S. M. S., & Kustiwi, I. A. (2024). Teknologi Digital dan Transformasi Internal Audit Terhadap Perlakuan Laporan Keuangan: Studi Literatur. *Jurnal Mutiara Ilmu Akuntansi*, 2(2), 263–277. <https://doi.org/10.55606/jumia.v2i2.2596>
- Pratiwi, M., & Salomo, R. V. (2020). Penguatan Kapasitas Kelembagaan Asisten Deputi Pengaduan Masyarakat Kementerian Sekretariat Negara dalam Penanganan Pengaduan Masyarakat kepada Presiden RI. *JIAIP (Jurnal Ilmu Administrasi Publik)*, 8(1), 237–255.
- Rukin, S. P. (2019). *Metodologi penelitian kualitatif*. Yayasan Ahmar Cendekia Indonesia.
- Setiawan, I. (2024). *Pengawasan Pemerintahan dalam Ulasan Teori dan Praktek*. CV. Rtujuh Media Printing.
- Siagian, A. (2014). Perencanaan anggaran berbasis kinerja dalam upaya meningkatkan capaian kinerja. *Jurnal Jejaring Administrasi Publik*, 4(2), 488–495.
- Undang-Undang, R. I. (2014). *Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah*. Jakarta.
- Yunaniah, L. L., & Firmansyah, A. (2024). Optimalisasi probity audit untuk mencegah korupsi dan meningkatkan akuntabilitas pengadaan barang/jasa di Indonesia. *Akuntansiku*, 3(4), 233–242. <https://doi.org/10.54957/akuntansiku.v3i4.1174>
- Zamzami, F., & Pramesti, A. E. (2018). *Audit keuangan sektor publik untuk laporan keuangan pemerintah daerah*. UGM PRESS.