

Inhibiting Factors of the Performance of Internal Government Supervisory Apparatus in Realizing Good Governance at the Regional Inspectorate of Mandailing Natal Regency

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Abstract. *This study aims to analyze the inhibiting factors of the performance of the Government Internal Supervisory Apparatus (APIP) in realizing the principles of good governance in the Mandailing Natal Regency Inspectorate. Good governance is one of the main pillars in creating a transparent, accountable, and responsive government to the needs of the community. However, its implementation often faces various obstacles that affect the performance of APIP as an internal supervisor. This research method uses a qualitative approach with data collection techniques through in-depth interviews, observations, and document studies. The results of the study indicate that there are several main inhibiting factors, including: limited competent human resources, lack of budget support, weak independence of APIP in carrying out its duties, and resistance from the supervised organization. In addition, the low utilization of information technology in the supervision process is also a significant obstacle. This study concludes that to improve APIP performance in realizing good governance, it is necessary to strengthen human resource capacity through training, increase budget allocation, guarantee APIP independence, and optimize information technology. Strategic recommendations from this study are expected to be a reference for local governments in improving the internal supervision system in order to achieve better governance.*

Keywords: *Government Internal Supervisory Apparatus (APIP), Good Governance, Regional Inspectorate, Performance Inhibiting Factors, Mandailing Natal Regency*

Received: December 9, 2024

Revised: December 30, 2024

Accepted: January 26, 2025

INTRODUCTION

In every performance is a picture of the achievement of the implementation of a program activity or policy in realizing the goals, objectives, missions, and visions of the organization. The performance systems known so far are; (1) traditional performance system, and (2) modern performance system. According to Ferreira & Otley (2009) the traditional performance system focuses more on personal factors, but in reality, performance is often associated with other factors outside of personal factors that affect performance. In the modern performance system according to DeNisi & Smith (2014) said that performance is not only assessed from the personal side as in the traditional performance system, but focuses more on the level of achievement of results or degree of accomplishment. The tradition of assessing government performance in Indonesia according to Akbar et al. (2015) is still based on the classical bureaucratic paradigm or traditional performance system where performance is measured from the ability of government institutions to fund input, and from how far government institutions follow the process and

targets that have been determined, but very little attention to achieving the final result or goal. In general, the term Good Governance has the meaning of everything related to actions or behavior that are directed, controlled, or influenced by public affairs to realize these values.

As the Government Internal Supervisory Apparatus (Aparat Pengawas Internal Pemerintah, APIP), the Regional Inspectorate has a very strategic role and work unit both in terms of the aspects of function and responsibility in management and in terms of achieving the vision and mission and government programs. To realize the government's commitment to "good governance", the performance of the implementation of government organizations is a concern to be improved, one of which is through an effective supervision system, by increasing the role and function of the Government Internal Supervisory Apparatus (APIP). This internal supervision is carried out starting from the audit process, review, evaluation, monitoring, and other supervisory activities regarding the implementation of organizational tasks and functions.

The Government's internal supervisory institution is an institution that is formed and is internally part of the Government system that has the main task and function in the field of supervision. Supervision of the implementation of regional government is carried out by the Regional Inspectorate. The rules governing the implementation of supervision in the regions are dynamic. However, among these rules is Law No. 23 of 2014 concerning Regional Government, Government Regulation (PP) No. 60 of 2008 concerning the Government Internal Control System (Juita, 2023). Supervision is very influential in assisting the government's efforts to realize good governance. So far, the implementation of coaching and supervision still faces various obstacles, including lack of support from human resources, adequate funding sources, weak internal control and lack of commitment from direct superiors (Grindle, 2004). One of the main factors that can support the success of the implementation of Internal control is the effectiveness of the role of the Government Internal Supervisory Apparatus (APIP). For this reason, APIP must continue to make changes in carrying out business processes in order to provide added value to the implementation of government. This is in line with the role of internal supervision to encourage increased effectiveness of risk management, control and governance of the organization. APIP also has the task of fostering the Government Internal Control System (SPIP) as mandated in PP No. 60 of 2008 concerning the Government Internal Control System (Yurniwati & Rizaldi, 2015). The increasing demands of the community for clean, fair, transparent and accountable governance must be addressed seriously and systematically.

All levels of state administrators, both in the executive, legislative and judicial levels must have a shared commitment to uphold Good Governance and Clean Government. The paradigm shift in the implementation of Regional Government (Regional Autonomy) in Indonesia from a centralized pattern to a decentralized pattern has consequences for the increasing transfer of authority from the Central Government to the Regional Government. With the enactment of Law No. 23 of 2014 concerning Regional Government, Regional Governments are given great authority to regulate and manage their own households autonomously (Kamaludin & Usman, 2018). Regional autonomy is intended to provide opportunities and flexibility to autonomous regions in regulating and managing the interests of local communities responsibly according to their own initiatives, and based on community aspirations in accordance with laws and regulations. Broad authority certainly requires optimal supervision, because without supervision there is an opportunity for deviations and abuse of authority, which will result in state financial losses and the failure to realize community welfare.

Supervisors in the Regional Government environment are mostly in the regions, the Regional Inspectorate is not even optimal. In fact, some become escapes for officials who are transferred and still require echelon official status. In the era of regional autonomy, the Regional Government has a broad function in an effort to form the Indonesian Government based on the implementation of Good Governance (Moonti, 2019; Irianto, 2023). This means that the good and bad also depend on how the Government Administration is implemented. The Regional Inspectorate is considered the right hand of the Regional Head who first carries out the supervisory function before the external audit is carried out. The responsibility of the

Government Internal Supervisory Apparatus (APIP) of the Regional Inspectorate is not just a watchdog, but also acts as a consultant and quality assurance, where in its assignment it will carry out more preventive or preventive actions (Mustaufiq et al., 2024). The effective role of the Government Internal Supervisory Apparatus (APIP) can be realized if supported by professional and competent Auditors with increasingly quality internal audit results. In order to prevent deviations and abuse of authority in the administration of government, an Internal Government supervisory institution is formed in each government institution which specifically carries out the supervisory function.

One important element in realizing good governance is the Government Internal Supervisory Apparatus (APIP) which functions as a supervisor and controller of the implementation of the duties and responsibilities of the regional government. The Regional Inspectorate, as one of the APIP work units, has a strategic role in ensuring accountability, efficiency, and effectiveness of the implementation of government programs. However, in its implementation, APIP performance often faces various challenges and obstacles that affect its ability to carry out its duties optimally. These obstacles can come from internal factors, such as limited human resources and budget, or external factors, such as political pressure, resistance from supervised organizations, and lack of information technology support.

Mandailing Natal Regency as one of the autonomous regions in Indonesia is not free from challenges in realizing good governance. The Mandailing Natal Regency Inspectorate is faced with classic problems in internal supervision, such as dependence on limited budget allocations, lack of training to improve the competence of internal auditors, and a work culture that does not fully support the principles of good governance. This condition raises an important question: what are the factors that hinder APIP performance in realizing good governance in this region?

This study aims to identify and analyze the inhibiting factors of APIP performance in the Mandailing Natal Regency Inspectorate. By using a qualitative approach, this study is expected to provide a deep understanding of the challenges faced, as well as provide strategic recommendations to improve APIP performance in supporting better governance. The findings of this study are also expected to be a reference for other regions with similar characteristics in an effort to strengthen the role of internal supervision in order to achieve good governance. Through this study, it is hoped that the local government, especially the Regional Inspectorate, can understand the inhibiting factors that exist and identify appropriate solutions to overcome these challenges. Thus, the implementation of good governance principles can run more effectively, transparently, and accountably in Mandailing Natal Regency.

METHODS

This study uses a qualitative method to explore and analyze in depth the inhibiting factors of the performance of the Government Internal Supervisory Apparatus (APIP) in realizing good governance in the Mandailing Natal Regency Inspectorate. The qualitative method was chosen because this approach allows researchers to explore the experiences, views, and perceptions of informants, and understand phenomena holistically according to their social, cultural, and structural contexts (Hasudungan et al., 2022).

The approach used in this study is a case study, where the focus is directed at the analysis of the Mandailing Natal Regency Inspectorate as a research unit. Case studies allow researchers to study problems intensively and in depth in a particular context. The subjects of this study were APIP working at the Mandailing Natal Regency Inspectorate, while key informants consisted of structural officials, internal auditors, and other related parties such as supervised regional apparatus organizations (*Organisasi Perangkat Daerah, OPD*). The informant determination technique was carried out using purposive sampling, where informants were selected based on their relevance and knowledge of the issues being studied. The data in this study were collected through three main methods, namely, first, in-depth interviews. Semi-structured interviews were used to explore information about the challenges and obstacles faced by APIP. The questions were arranged flexibly to allow for discussion development according to the informant's responses.

Then, the researcher also used Participatory Observation, meaning that the researcher directly observed the supervision process carried out by APIP, including the interaction between APIP and the supervised OPD. This observation provides additional contextual data. Finally, utilizing documentation, meaning that the researcher analyzed official documents, such as supervision reports, regional regulations, work guidelines, and other relevant supporting documents (McNulty et al., 2013). The collected data was analyzed using the thematic analysis method. This process includes several stages: 1) Data Reduction: The researcher sorts and summarizes data based on themes that are relevant to the factors inhibiting APIP performance; 2) Data Presentation: The reduced data is arranged in narrative form to provide a comprehensive picture of the problem; 3) Conclusion Drawing: The researcher draws conclusions by combining empirical findings and theories related to good governance.

To ensure the validity and reliability of the data, this study applies the triangulation technique. Triangulation is carried out by comparing data from interviews, observations, and documentation to obtain accuracy and consistency of information (Natow, 2020; Santos et al., 2020). In addition, the researcher also held discussions with colleagues to avoid subjective bias. This research was conducted at the Mandailing Natal District Inspectorate by considering regional characteristics, organizational structure, and work culture that affect APIP performance. This is important to understand local dynamics that are inhibiting factors as well as opportunities for improvement.

Qualitative methods have limitations, especially in terms of generalization of results (Larsson, 2009; Polit & Beck, 2010; Levitt, 2021). Therefore, the findings of this study are more intended to provide an in-depth understanding of the specific context of the Mandailing Natal District Inspectorate, although it can still be a reference for other regions with similar characteristics. By using qualitative research methods, this study seeks to provide a comprehensive picture of the obstacles faced by APIP and how these factors influence efforts to realize good governance at the regional level.

RESULTS AND DISCUSSION

In the Mandailing Natal Regency Regional Inspectorate, the implementation of regional government is more focused on improving development performance in each sector in achieving Good Governance. Therefore, one of the ways to achieve development performance is through supervision (Pearson & Brew, 2002; Kadarisman, 2019), where the function and role of supervision are activities carried out to see whether activities by regional government officials have been in accordance with what was planned or not. Then corrective actions are taken from work results that are not in accordance with what was planned. Supervision is one of the important elements in order to improve the misuse of State Apparatus in carrying out general government affairs and implementing development towards the realization of Good Governance that is free from Corruption, Collusion and Nepotism (KKN) and performing (Syahuri et al., 2022; Nopirina, 2023).

The importance of the function and role of the Mandailing Natal Regency Regional Inspectorate requires an assessment of the performance of APIP at the Mandailing Natal Regency Regional Inspectorate that has been carried out so far. This aims to assess whether the performance that has been carried out has been in accordance with what is expected. To find out the informant's response to how the results of analyzing the performance of the Government Internal Supervisory Apparatus (APIP) in realizing Good Governance at the Mandailing Natal Regency Regional Inspectorate. In this case, the author analyzes using the Prawirosentono (1999) theory indicators as follows:

Planning

Determining goals and objectives in an organization is done by evaluating or assessing performance continuously.

The planning was explained by Mr. Rahmad Daulay, ST. As the Regional Inspector of Mandailing Natal Regency, regarding how the performance target planning of the Government Internal Supervisory Apparatus (APIP) is carried out in realizing Good Governance in accordance with the regulations that have been set at the Mandailing Natal Regency Inspectorate Office.

"Oh, for the planning of the performance target of the Government Internal Supervisory Apparatus (APIP) at the Mandailing Natal Regency Inspectorate in realizing Good Governance, it is carried out in accordance with Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP) and Regulation of the Minister of Home Affairs No. 47 of 2021 concerning Guidelines for Internal Supervision in the Regional Government Environment. APIP performance targets include supervision, evaluation, and increasing transparency and accountability in government, with the aim of increasing effectiveness, efficiency, and compliance with applicable regulations."

The planning was also explained by Mr. Syarifuddin Lubis as ASN Bappeda JF. Young Expert Planner of Mandailing Natal Regency:

"In the APIP performance target planning at the Mandailing Natal Regency Inspectorate in realizing Good Governance, strategic targets are set in accordance with applicable regulations, such as the Regulation of the Minister of Home Affairs and the BPKP Regulation. Performance targets are prepared based on risk evaluation, audits that focus on priority areas, and increasing supervisory capacity. Performance measurement is carried out through Key Performance Indicators (IKU) which include the effectiveness of supervision, compliance with regulations, and contributions to improving governance."

The planning was also explained by Mr. Denny Setiawan, SP as ASN Inspectorate of JF Region. Middle Expert Auditor of Mandailing Natal Regency.

"In this government environment, the achievement of performance targets in one budget year is always monitored every month through the holding of an internal meeting forum at the Regional Inspectorate which is led directly by the Inspector through an internal meeting, a leader receives reports from all activity implementers on activity progress, achievement of activity targets, and discusses solutions to overcome obstacles that arise. In addition, the achievement of performance targets is also requested to be reported by other Regional Apparatus such as the Regional Development Planning Agency (BAPPEDA) of Mandailing Natal Regency, the Financial Management Agency, Regional Revenue and Assets, and the Development Section of the Regional Secretariat which has the authority to monitor and evaluate the performance targets of Regional Apparatus in the Government environment through the implementation of monitoring and achievement of performance targets to be maintained so that there is no decline. "

The planning was also explained by Mr. Amran Rangkuti as the Head of Kampung Padang Village, Mandailing Natal Regency.

"When viewed from the Human Resources at the Regional Inspectorate of Mandailing Natal Regency, it is said that it is sufficient and has good quality, which greatly supports the effectiveness of internal supervision. Because the number of human resources in the Regional Inspectorate is quite comparable to the increasing workload. So, with an adequate number of human resources, the quality of human resources always increases to achieve internal supervision performance targets. "

Based on the description of the interview above, the author concludes that planning is the determination of goals and objectives in an organization that is carried out by evaluating or assessing performance continuously. In this study, the planning carried out by the Government Internal Supervisory Apparatus (APIP) at the Mandailing Natal Regency Regional Inspectorate is based on regulations or targets that have been determined in achieving performance targets contained in planning documents such as the Regional Medium-Term Development Plan (RPJMD), Mandailing Natal Regency Regional Inspectorate Strategic Plan (Renstra), Regional

Inspectorate Renstra, and Regional Inspectorate Performance Agreement. To achieve these performance targets, the Regional Inspectorate implements programs and activities every year which are supported by a budget from the Regional Revenue and Expenditure Budget (APBD), Mandailing Natal Regency. The achievement of these performance targets is monitored periodically both by the Regional Inspectorate itself and by BAPPEDA, the implementation of the planning performance principle can be said to be in accordance. This can be said to be in line with the government's demands to demonstrate its performance accountability to the public. Strategic planning is the first step in measuring the performance of local government agencies.

Performance Improvement

Continuously carry out performance improvements and evaluate the factors that cause performance decline. The performance improvement was explained by Mr. Rahmad Daulay, ST as the Regional Inspector of Mandailing Natal Regency, regarding how to improve the performance of the Government Internal Supervisory Apparatus (APIP) at the Mandailing Natal Regency Regional Inspectorate.

"The performance improvement of APIP at the Mandailing Natal Regency Regional Inspectorate is carried out with several main steps, namely Competency Improvement through training and certification to improve APIP technical and managerial capabilities, then Strengthening the Supervisory System by Implementing Information Technology to facilitate monitoring and evaluation, then Collaboration and Synergy to improve coordination with related agencies to strengthen overall supervision, then there is a Periodic Evaluation in the implementation of routine and objective performance evaluations to ensure continuous improvement, and Strengthening Integrity continues to be carried out so that the instillation of a work culture always upholds integrity and professionalism."

The Performance Improvement was also explained by Mr. Syarifuddin Lubis as ASN Bappeda JF. Young Expert Planner of Mandailing Natal Regency:

"So far, the Mandailing Natal Regency Inspectorate has carried out its performance as APIP by conducting monitoring and providing assistance to Village Heads, and yesterday it also carried out socialization and assistance activities in the Sub-district. This certainly aims to improve performance and achieve targets that have been determined by the Regional Inspectorate."

The performance improvement was also explained by Mr. Denny Setiawan, Service Standard (SP) as ASN of the JF Regional Inspectorate. Middle Expert Auditor of Mandailing Natal Regency.

"Improvement of APIP performance at the Mandailing Natal Regency Inspectorate can be done by increasing qualifications by training and improving the competence of supervisory officers. Then there is Strengthening the Control System to improve the internal control system and audit procedures, then there is Enforcement of Ethics and Integrity, Use of Technology and Evaluation and Feedback."

The Performance Improvement was also explained by Mr. Muhktar as the Village Apparatus of Kampung Padang, Mandailing Natal Regency.

"In the performance improvement carried out by the Mandailing Natal Regency Regional Inspectorate as the Government Internal Supervisory Apparatus, it holds routine meetings at least once a month to evaluate the implementation of programs and activities that have been planned at the beginning of the year so that the implementation of programs and activities and their results are in accordance with expectations, for programs and activities whose target achievements are still low, we try to find the cause and formulate solutions to improve the implementation of programs and activities so that the achievement of program and activity targets in the Regional Inspectorate is in accordance with what is expected."

Based on the description of the interview above, the author concludes that performance improvement is continuous improvement and evaluates the factors that cause performance decline. In this study, the performance improvement carried out by the Government Internal Supervisory Apparatus (APIP) at the Mandailing Natal Regency Regional Inspectorate provides recommendations in the form of improvements or division of tasks for parts of the agencies being audited according to their main duties. In implementing this principle, the Regional Inspectorate holds routine meetings at least once a month. The holding of these meetings serves to minimize errors and is an effort to improve performance. The implementation of the routine meeting can also evaluate the implementation of programs and activities that have been planned at the beginning of the year so that the implementation of programs and activities and their results are in accordance with expectations. And when the program activities carried out get low target achievements, the team tries to find the cause and formulates solutions to improve the implementation of programs and activities so that the achievement of program and activity targets in the Regional Inspectorate is in accordance with what is expected.

Sustainability

The implementation of performance that is determined by the existence of work standards that are applied to employees in achieving organizational goals, so evaluation and improvement are needed every time there is a decline in performance. The sustainability was explained by Mr. Rahmad Daulay, ST as the Regional Inspector of Mandailing Natal Regency, regarding how the sustainability of the performance of the Government Internal Supervisory Apparatus (APIP) is to improve the quality of performance at the Regional Inspectorate of Mandailing Natal Regency.

"For the sustainability of APIP performance at the Regional Inspectorate of Mandailing Natal Regency, it can be improved through increasing the capacity of human resources, implementing information technology, and strengthening a more transparent and accountable supervision system. Collaborative efforts with stakeholders and increasing auditor competence are also important to ensure optimal quality of supervision performance."

The sustainability was also explained by Mr. Syarifuddin Lubis as ASN Bappeda JF. Young Expert Planner of Mandailing Natal Regency:

"Here the Auditor Team improves their skills through continuous professional development through activities such as participation in professional associations, education, auditor training, conferences, seminars, courses, training programs in their own offices, and participation in research projects that have substance in the field of supervision. In order to realize a professional APIP, the APIP leadership also develops and maintains a quality assurance and improvement program that covers all aspects of Internal Supervision. The quality assurance and improvement program is designed to evaluate the suitability of the implementation of Internal Supervision to the Standards, and the application of the Code of Ethics by auditors. So that the program can assess opportunities for increasing the efficiency and effectiveness of the implementation of Internal Supervision."

This sustainability was also explained by Mr. Denny Setiawan, SP as the State Civil Apparatus (ASN) of the Regional Inspectorate of Functional Positions (JF). Middle Expert Auditor of Mandailing Natal Regency.

"The sustainability of APIP performance also applies several standards to achieve improving the quality of performance in the Regional Inspectorate, namely the Competency Standard where APIP must have adequate knowledge, skills, and abilities in accordance with their duties and responsibilities, then the Ethics Standard APIP must comply with the applicable code of ethics, including integrity, objectivity, confidentiality, and competence, then the Implementation Standard, and Reporting Standard."

Sustainability was also explained by Muhktar as the apparatus of Kampung Padang Village, Mandailing Natal Regency.

"Yes, for sustainability here APIP carries out performance in accordance with established procedures to ensure effective and accountable supervision. However, the effectiveness of this implementation can vary depending on the quality of resources, integrity, and compliance with applicable regulations."

Based on the description of the interview above, the author concludes that Sustainability is a performance that is determined by the existence of work standards that apply to employees in achieving organizational goals, so evaluation and improvement are needed every time there is a decline in performance. In this study, the Mandailing Natal Regency Regional Inspectorate APIP implemented a sustainability monitoring system if there was a decline in performance, it would move to monitor the achievement of performance in one budget year every month. The implementation was carried out by organizing an internal meeting forum led directly by the Inspector who received reports from all activity implementers including activity progress, achievement of activity targets, and obstacles, and discussed solutions to overcome obstacles that arose. In addition to the internal meeting, it also reported its performance to BAPPEDA, the Audit Board of Indonesia (BPK), and the development section of the Regional Secretariat which has the authority to monitor and evaluate the achievement of regional apparatus performance targets within the Mandailing Natal Regency Government. This can be seen that the Regional Inspectorate has implemented good and effective sustainability monitoring because it has carried out monitoring and evaluation of those being supervised on an ongoing basis.

Systematic

Building a system that involves all components consisting of employees, leaders, and assessment tools and assessment procedures within a certain period of time. The systematic was explained by Mr. Rahmad Daulay, ST as the Regional Inspector of Mandailing Natal Regency, regarding how APIP builds a system by involving employees and leaders to realize Good Governance in Mandailing Natal Regency.

"Well, APIP in Mandailing Natal Regency builds a system to realize Good Governance using the following steps: Improving Supervisory Capability where APIP must improve its ability to carry out effective supervision, including through auditor training and certification, then Implementation of Internal Control System where building and strengthening an effective internal control system to ensure all processes run in accordance with applicable regulations and policies, then Transparency and Accountability encourage transparency in budget management and reporting, and ensure accountability in every aspect of government, then Periodic Monitoring and Evaluation steps, and Collaboration with Stakeholders."

The systematic was also explained by Mr. Syarifuddin Lubis as ASN Bappeda JF. Young Expert Planner of Mandailing Natal Regency:

"APIP builds a system to realize Good Governance with several key steps, namely Internal Supervision by conducting routine audits and examinations of regional financial performance and management to ensure transparency and accountability, then Capacity Building, Monitoring and Evaluation, and Risk Control."

The systematic was also explained by Mr. Denny Setiawan, SP as ASN Inspectorate of JF. Middle Expert Auditor of Mandailing Natal Regency.

"There are many ways to realize Good Governance in Mandailing Natal Regency such as Employee and Leader Involvement, Supervision and Evaluation, and Competency Improvement, Public Participation, and Technology and Innovation."

The systematic was also explained by Mr. Amran Rangkuti as Head of Kampung Padang Village, Mandailing Natal Regency. "Indeed, there are many ways that the Government Internal

Supervisory Apparatus (APIP) in Mandailing Natal Regency has done to realize Good Governance, but the most important thing is to ensure transparency and accountability in regional financial management. Through an effective supervisory function, the APIP team must support the implementation of good governance principles, such as participation, transparency, accountability, and law enforcement in Mandailing Natal Regency."

Based on the description of the interview above, the author concludes that systematic is a system that involves all components consisting of employees, leaders, and assessment tools and assessment procedures within a certain period of time. In this study, the Mandailing Natal Regency Regional Inspectorate APIP implemented a systematic implementation system in the form of supervision such as audits, reviews, evaluations and monitoring. Which is carried out in order to provide adequate assurance that activities have been carried out in accordance with the benchmarks that have been set effectively and efficiently for the benefit of the leadership in realizing good governance. This can be seen that the Regional Inspectorate has carried out its duties systematically according to applicable regulations and the schedule that has been determined, so from here its performance has created a good and systematic work culture.

Inhibiting Factors of the Performance of Government Internal Supervisory Apparatus (APIP) in Realizing Good Governance in the Mandailing Natal Regency Inspectorate

The following is a statement from several sources regarding the inhibiting factors of the performance of the Government Internal Supervisory Apparatus (APIP) in realizing Good Governance in the Mandailing Natal Regency Inspectorate. Based on the results of the interviews conducted by the researcher, regarding the obstacles to the performance of the Government Internal Supervisory Apparatus (APIP) in realizing Good Governance in the Mandailing Natal Regency Inspectorate. Explained by Mr. Rahmad Daulay, ST. As the Mandailing Natal Regency Inspectorate, he said that;

"The obstacles to APIP performance in realizing Good Governance in the Mandailing Natal Regency Inspectorate include limited human resources, minimal budget, lack of technological support, political intervention, resistance from supervised entities, and low supervisory capacity."

By Mr. Syarifuddin Lubis as ASN Bappeda JF. The Young Expert Planner of Mandailing Natal Regency also explained about the strategies carried out to overcome obstacles that occur in realizing Good Governance in the Mandailing Natal Regency Inspectorate.

"Here, the strategy that can be carried out to overcome obstacles to realizing Good Governance in the Mandailing Natal Regency Inspectorate is to conduct training and improve the competence of the apparatus in effective supervision and management. Then optimize the technology-based supervision system to increase transparency and accountability. Increase coordination with related OPDs and the community to strengthen participation and social control, and improve the internal control system to ensure compliance with regulations and increase transparency"

Based on the description of the interview above, the author concludes that the factors inhibiting the performance of the Government Internal Supervisory Apparatus (APIP) in realizing Good Governance in the Mandailing Natal Regency Inspectorate include limited human resources, minimal budget, lack of technological support, political intervention, resistance from supervised entities, and low supervision capacity. Then for the strategy carried out in overcoming the obstacles that occur in realizing Good Governance in the Mandailing Natal Regency Inspectorate by conducting training and improving the competence of the apparatus in effective supervision and management. Then optimizing the technology-based supervision system to increase transparency and accountability (Widiastuti et al., 2021; Saeed et al., 2022; Manik et al., 2024). Improving coordination with related OPDs and the community to strengthen participation and social control, and improving the internal control system to ensure compliance with regulations and increased transparency (Nugroho et al., 2023; Rahmat et al., 2024; Rahmawati et al., 2024).

This can be seen that the Government Internal Supervisory Apparatus (APIP) at the Mandailing Natal Regency Inspectorate in carrying out supervisory performance must have encountered obstacles. However, performance must continue to be carried out properly in accordance with applicable regulations and strategies must be carried out to overcome obstacles in order to realize Good Governance in the Mandailing Natal Regency Inspectorate.

CONCLUSION

The inhibiting factors for the Performance of the Government Internal Supervisory Apparatus (APIP) in Realizing Good Governance at the Mandailing Natal Regency Inspectorate include limited human resources, minimal budget, lack of technological support, political intervention, resistance from supervised entities and low supervisory capacity. Meanwhile, the strategies implemented include conducting training and improving the competence of apparatus in effective supervision and management. Then optimizing a technology-based supervision system to increase transparency and accountability. increasing coordination with related OPDs and the community to strengthen participation and social control. And improving the internal control system to ensure compliance with regulations and increased transparency. As an effort to provide input in order to minimize the Inhibiting Factors for the Performance of the Government Internal Supervisory Apparatus in Realizing Good Governance at the Mandailing Natal Regency Inspectorate in carrying out supervision must be further improved, so that efforts to find deviations or suboptimal implementation in carrying out performance can be monitored comprehensively and continuously. This study concludes that to improve the performance of APIP in realizing good governance, it is necessary to strengthen the capacity of human resources through training, increasing budget allocation, guaranteeing APIP independence, and optimizing information technology. The strategic recommendations from this study are expected to be a reference for local governments in improving internal monitoring systems in order to achieve better governance.

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