

## LEGAL REFORMULATION ON THE AUTHORITY OF REGIONAL INSPECTORATES OF DISTRICT/CITY IN PREVENTION OF CRIMINAL ACTION OF CORRUPTION IN INDONESIA

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### ABSTRACT

*In essence, Regional Autonomy is given to the people as a legal community unit which is given the authority to regulate and manage the Government Affairs given by the Central Government to the Regions by themselves. Extensive authority requires optimal supervision, because without supervision there is an opportunity for irregularities and abuse of authority, which will result in losses to state finances, and not the realization of public welfare. In essence, supervision is to prevent irregularities, waste, abuses, obstacles, mistakes, failure to achieve goals and carry out organizational tasks as early as possible. This study aims to determine the form of legal reform on the authority of the District/City Inspectorate in Preventing Corruption in the District/City Government in Indonesia. By using normative legal research methods that are descriptive-analysis. The results show that the authority of the Regency/City Inspectorate as regulated in several laws and regulations is urgent to be reformulated to strengthen the authority of the Regency/City Inspectorate in preventing the occurrence of criminal acts of corruption in the Regency/City Government. Reformulation is carried out in the form of revisions / changes to laws and regulations, where currently the position of the Regency/City Inspectorate is still parallel to the Regional Apparatus Organization. In the future to be equal to the Regional Secretary. The second reformulation is carried out in the form of repositioning the Roles/Duties of the District/City Inspectorate by encouraging the realization of Good Governance and Clean Government, Developing Supervision Synergy, Supporting Efforts to Eradicate KKN, Optimizing Increased State Revenue, Playing a Contribution in the Implementation of Regional Autonomy. Meanwhile, the third reformulation can be done by means of Institutional Development through the development of structures, work procedures, and Human Resources. Play a role in the implementation of regional autonomy. Meanwhile, the third reformulation can be done by means of Institutional Development through the development of structures, work procedures, and Human Resources. Play a role in the implementation of regional autonomy. Meanwhile, the third reformulation can be done by means of Institutional Development through the development of structures, work procedures, and Human Resources.*

*Keywords:* Regional Inspectorate, Authority, Corruption.

### INTRODUCTION

The granting of the widest possible autonomy to the regions is directed at accelerating the realization of community welfare through improved services, empowerment and community participation. In addition, through broad autonomy, in a strategic globalization environment, regions are expected to be able to increase competitiveness by taking into account the principles of democracy, equity, justice, privileges and specialties as well as the potential and diversity of Regions in the system of the Unitary State of the Republic of Indonesia. The granting of the widest possible autonomy to the regions is carried out based on the principle of a unitary state (Saiful. 2004). In a unitary state the sovereignty only exists in the state government or national government and there is no sovereignty in the Region. Therefore, regardless of the extent of the autonomy granted to the Region, The final responsibility for the administration of Regional Government will remain in the hands of the Central Government. For this reason, Regional Government in a unitary State is an integral part of the National Government. In line with that, policies made and implemented by regions are an integral part of national policies. The difference lies in how to utilize the wisdom, potential, innovation, competitiveness and creativity of the region to achieve these national goals at the local level which in turn will support the achievement of the overall national goals (Miriam. 1998). Policies made and implemented by regions are an integral part of national policies. The difference lies in how to utilize the wisdom, potential, innovation, competitiveness and creativity of the region to achieve these national goals at the local level which in turn will support the achievement of the overall national goals (Miriam. 1998). Policies made and implemented by regions are an integral part of national policies. The difference lies in how to utilize the wisdom, potential, innovation, competitiveness and creativity of the region to achieve these national goals at the local level which in turn will support the achievement of the overall national goals (Miriam. 1998).

The relationship of authority between the central government and provincial, district / city governments or between the provincial and district / city governments is regulated by law with due observance of regional specificities and diversity. A region as a legal community unit that has autonomy has the authority to regulate and administer its region according to the aspirations and interests of its people as long as it does not conflict with the national legal order and the public interest (Chaplin, P. 1997). Likewise, in order to provide wider space for the Regions to regulate and manage the lives of their citizens, the Central Government in forming policies must pay attention to local wisdom and vice versa when forming Regional policies in the form of Regional Regulations and other policies, they should also pay attention to national interests.

In essence, Regional Autonomy is given to the people as a legal community unit which is given the authority to regulate and manage the Government Affairs given by the Central Government to the Regions and in its implementation, it is carried out by the regional head and DPRD assisted by Regional Apparatus. In order for the implementation of Government Affairs transferred to the Regions to run in accordance with national policies, the President is obliged to provide guidance and supervision to the administration of Regional Government. Given the very broad geographical conditions, for the effectiveness and efficiency of guidance and supervision of the administration of Government Affairs which fall under the authority of the regency / city,

Regional autonomy with the principle of decentralization provides broad powers and opportunities to local governments to carry out governance responsibly in realizing the welfare of the people in the regions. On the other hand, with broad authority, there is also an opportunity for misuse of government authority. Extensive authority requires optimal supervision, because without supervision there is an opportunity for irregularities and abuse of authority, which will result in losses to state finances, and not the realization of public welfare. In essence, supervision is to prevent irregularities, waste, abuses, obstacles, mistakes, failure to achieve goals and carry out organizational tasks as early as possible. Supervision is the process of observing the implementation of all organizational activities to ensure that all work is carried out according to a predetermined plan. Supervision as a process is an unbroken series starting from the planning of supervision until the results of the supervision have been followed up (Ganjong, 2007).

Effective supervision is expected to increase the efficient use of the state apparatus in carrying out general government and development tasks towards the realization of good and clean governance. The implementation of supervision over the administration of Regional Government is aimed at ensuring that the Regional Government runs efficiently and effectively in accordance with the plan and in accordance with the provisions of the prevailing laws and regulations. Supervision of the Administration of Regency / City Regional Government is carried out by the governor as the representative of the Central Government for general and technical supervision. General and technical supervision as referred to is carried out in the form of review, monitoring, evaluation, inspection and other forms of supervision. The supervision as intended is carried out by APIP in accordance with its functions and authorities. The guidance and supervision of regional heads of regional apparatus is carried out by the regents / mayors for regencies / cities with the assistance of the Regency / City Inspectorate.

Coaching and supervision are carried out in the form of audits, reviews, monitoring, evaluation, monitoring and technical guidance as well as other forms of coaching and supervision. The legal basis that can be used as a reference in implementing supervision is to refer to Law Number 23 of 2014 concerning regional governance which is strengthened by Government Regulation Number 12 of 2017 concerning Guidance and Supervision of Regional Government Administration and Regulation of the Minister of Home Affairs Number 64 of 2007 concerning technical guidelines the organization and work procedures of the Provincial and Regency / City Inspectorates. Apart from the aforementioned regulations, the provisions of laws and regulations governing the Government Internal Supervisory Apparatus (APIP) are also regulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System.

Based on the mandate of Law Number 1 of 2004 concerning State Treasury Chapter X Government internal control, Article 58 paragraph (1) which reads: in order to improve performance, transparency and accountability in the management of state finances, the President as the Head of Government regulates and implements an internal control system. within the government as a whole, paragraph (2) The internal control system as referred to in paragraph (1) shall be stipulated by a government regulation Furthermore, Government Regulation Number 60 of 2008 concerning the Government Internal Control System in Article 1 number 1 defines the Internal Control System as an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through activities that effective and efficient, reliability of financial reporting, safeguarding of state assets, and compliance with laws and regulations number 2 Government Internal Control System, hereinafter abbreviated as SPIP, is an Internal Control System that is carried out comprehensively within the central government and regional governments and compliance with laws and regulations number 2 The Government Internal Control System, hereinafter abbreviated as SPIP, is an Internal Control System that is carried out comprehensively within the central government and regional governments and compliance with laws and regulations number 2 The Government Internal Control System, hereinafter abbreviated as SPIP, is an Internal Control System that is carried out comprehensively within the central government and regional governments.

The Regional Inspectorate is one of the Regional Apparatus Work Units that support the duties of the regional head in the field of supervision, but there is one thing that needs to be seen as something unique, relating to the placement of human resources (HR) or employees assigned to carry out supervisory tasks. Supervisory human resources must have better technical and operational capabilities. The internal control function will be carried out well if it has the authority / mandate and a clear and strong legal basis and has the support of the highest leadership in the organization. If the opposite happens, then no matter how good the human resources, infrastructure, funds, and work methods are owned by the internal supervisory organization, it almost certainly will not be able to change the dream of stakeholders for the better than the previous condition. The legal implication is that the District / City Inspectorate must have a clear mandate / authority as well as a strong legal foundation and have the support of the Regent / Mayor to be able to carry out their duties optimally (Sunaryati, 2006).

Theoretically related to the duties and roles of internal supervision carried out by the District / City Inspectorate in the administration of a government that is clean and free from corruption, collusion and nepotism as mandated in Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning eradication. the criminal act of corruption is also a problem in itself. Philosophical and theoretical problems, juridical problems related to the concept of independence of internal supervisors or can be referred to as the concept of independence of the District / City Inspectorate are also problematic in realizing the implementation of good governance, and accelerating towards good governance, clean government, and public services, particularly in preventing and eradicating corruption.

Currently, the independence of the District/City Inspectorate in carrying out the supervisory and inspection functions is not yet visible and is not yet effective, this is because the position of the District/City Inspectorate is still under the responsibility of the Regional Head. The philosophical, theoretical and juridical problems related to the Regency/City Inspectorate have been disclosed above, next are the empirical problems faced by the Regency/City inspectorate through the Government Internal Supervisory Apparatus (APIP) in carrying out their duties. In this case, it will be seen how the actual conditions of the District / City Inspectorate

in carrying out its supervisory function. In the last few months, we all know that the Corruption Eradication Commission (KPK) is increasingly conducting hand arrest (OTT) operations in a number of areas (Kamal, 2016).

The large number of regional heads caught in corruption has raised questions about the role of the District/City Inspectorate in conducting supervision in the regions. Based on information from the KPK, the arrests of regional heads were not based on reports from the inspectorate in the regions, but on complaints from the public. In fact, the task of the District/City Inspectorate is to supervise all activities in the context of carrying out the duties and functions of regional work units funded by the Regional Revenue and Expenditure Budget (APBD). The role of the District/City Inspectorate, which was originally only repressive in nature, has developed into a preventive one. District / City Inspectorates are also given the role of consultants, among others, by providing quality assurance for Regional Work Units (SKPD) in their regions. Thus, each SKPD can consult with the District / City Inspectorate regarding the use of the state budget so as not to cause illegal practices.

However, this increased role and regulation in practice has not significantly reduced the rate of corruption in the regions. There are still areas that have obtained fair audit results (received unqualified opinion) in their financial reports, but their regional heads were caught committing corruption. This indicates that the District/City Inspectorate has only succeeded in providing reliable financial reporting, but has not been able to secure state assets from corruption. Observing some of the problems above related to the authority and strategic value of the District / City Inspectorate in preventing and eradicating corruption, then it can be detailed some of the problem formulations in this paper are (1) What form of authority does the District/City Inspectorate have in terms of supervision, especially in preventing corruption? (2) How is the legal reformulation of the authority of the Regency/City Inspectorate in preventing the occurrence of criminal acts of corruption in the Regency/City Government?

## RESEARCH METHODS

This research is categorized as a normative legal research which is descriptive analysis by taking into account the laws and regulations governing the modification of the authority of the Regency/City Inspectorate in preventing the occurrence of corruption crimes. In this study, the research approach used a statute approach and a conceptual approach (Peter Mahmud, 2005). The statute approach is carried out by examining all laws and regulations related to the legal issue that is being handled. Meanwhile, the conceptual approach departs from the views and doctrines developed in the science of law.

## RESULTS AND DISCUSSION

### **The Authority Held by the Inspectorate of Regency / City in terms of Supervision, especially in Preventing Corruption Crimes**

To see the form of authority of the Regency / City Inspectorate, the first step taken is to identify in detail the prevailing laws and regulations in which there are provisions relating to the authority of the Regency / City Inspectorate (Ridwan, 2008). This is because the prevailing laws and regulations in Indonesia are basically varied and hierarchical. Therefore, to see the form of authority that the District / City Inspectorate has, the author tries to divide according to the order of the laws and regulations in force in Indonesia as follows:

- a. Law Number 23 of 2014 concerning Regional Government
- b. Republic of Indonesia Government Regulation Number 60 of 2008 concerning Government Internal Control Systems
- c. Government Regulation of the Republic of Indonesia Number 18 of 2016 concerning Regional Apparatus
- d. Government Regulation of the Republic of Indonesia Number 12 of 2017 concerning Guidance and Supervision of Regional Government Administration
- e. Presidential Regulation Number 54 of 2010 concerning Government Procurement of Goods / Services
- f. Regulation of the Minister of Home Affairs Number 64 of 2007 concerning Technical Guidelines for the Organization and Work Procedures of Provincial and Regency / City Inspectorates.

Based on this, the authority of the Regency / City Inspectorate is to foster and supervise the implementation of Government Affairs which are the authority of the Region and Co-administered Tasks by Regional Apparatus. Guidance and supervision as intended include: implementation of government affairs which fall under the authority of the regions; implementation of assistance tasks originating from the regional revenue and expenditure budget; adherence to the provisions of laws and regulations including compliance with the implementation of norms, standards, procedures and criteria set by the Central Government in the planning, budgeting, organizing, implementation, reporting, evaluation and accountability stages of the implementation of government affairs which fall under regional authority; and accountability for regional financial management originating from the regional revenue and expenditure budget. Guidance and supervision as intended shall be carried out based on professional principles; independent; objective; there is no overlap between AIPs; and oriented towards improvement and early warning which includes (Marbun, 1996):

- a. examination and assessment of the benefits and success of policies and implementation of programs and activities;
- b. inspection periodically or at any time as well as integrated inspection;
- c. review of documents or reports on a scale or at any time from the Regional Apparatus;
- d. investigating the correctness of reports regarding indications of irregularities, corruption, collusion and nepotism; and
- e. monitoring and evaluation of programs and activities of Regional Apparatus.

Regency / City Inspectorate is a Regional Work Unit which is an element of regional supervision of the implementation of regional government. Structurally, the District / City Inspectorate is part of the Regional Work Unit (SKPD) which is directly responsible to the Mayor / Regent in terms of the performance of internal supervision in the regional government. The District / City Inspectorate is domiciled under and responsible to the Regent / Mayor and technically receives guidance from the District / City regional secretary (Ateng. 2000).

The District/City Inspectorate essentially encourages the realization of Good Governance and Clean Government by taking an early warning approach to possible errors, acts of irregularities, abuse of authority and acts of KKN, so that in carrying out the duties of the District/City Inspectorate it does not only function as watch dog but prioritizes consultant functions and quality assurer. In line with that, the Inspectorate of the District/City Regional Inspectorate is required to always be at the forefront in order to oversee the implementation of Regional Government administration (Johnny. 2008).

The District/City Inspectorate essentially supervises agencies/institutions in each Regency/City which in the implementation of their performance use decentralization funds, deconcentration funds and co-administration funds. Decentralization Funds or balancing funds are funds sourced from APBN revenues allocated to regions to finance needs in the context of implementing Decentralization. Deconcentration Fund is a fund originating from the APBN which is implemented by the Regent / Mayor as the representative of the government which includes all revenues and expenditures in the context of implementing deconcentration, excluding funds allocated to central vertical agencies in regions.

The Government Internal Supervisory Apparatus (APIP), in this case the District / City Inspectorate, is a Government Agency which has the main task and function of conducting supervision and is responsible to the Regent / Mayor. In accordance with its duties and authorities, the District / City Inspectorate performs the task of internal government supervision. Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 19 of 2009 concerning the APIP Quality Control Guidelines, defines internal control as the entire process of auditing, reviewing, evaluating, monitoring,

By paying attention to several regulations related to the supervisory duties and roles of the Regency / City Inspectorate, the Regency / City Inspectorate's task is to provide information on the results of supervision to the leadership in the form of convincing information and provide adequate assurance that the implementation of good governance can be realized, including in the implementation of a government that is clean and free from corruption, collusion and nepotism (Tanto. 2012). Thus, APIP also plays an important role in eradicating criminal acts of corruption, collusion and nepotism (KKN). In its implementation, the supervisory function that has been carried out by APIP to date has been carried out through the role of inspection (watchdog), the role of consultant (consultant) and the role of a catalyst and management assistance (catalyst). These three roles have been carried out by the District / City Inspectorate using all the available resources, namely human resources auditors, sources of funds (budget), as well as the necessary monitoring facilities and infrastructure (Anti-Corruption Education Book Writing Team. 2011).

However, the supervisory assignments that have been carried out by APIP to date, are more dominant in the nature of audits of past events (post audit) which are oriented towards disclosing audit findings in the form of deviations in efficiency, effectiveness and compliance with statutory provisions applies. The results of APIP's supervision are minimal in providing information to leaders in efforts to prevent and detect criminal acts of corruption. The existence of APIP in government agencies, both central and regional, has not been able to prevent the occurrence of criminal acts of corruption. Based on Article 379 of Law no. 23 of 2014 concerning Regional Government, The Regency / City Inspectorate is obliged to assist the Regent / Mayor in fostering and supervising the implementation of Government Affairs which fall under the authority of the Region and Co-administered Tasks by Regional Apparatus. Based on the organizational structure, the regional inspectorate is under and directly responsible to the regional head and administratively receives guidance from the regional secretary. In the workflow, the report on the results of the supervision of the regional inspectorate is addressed to the regional head (governor / regent / mayor).

Whereas Article 16 of the Government Regulation of the Republic of Indonesia Number 12 of 2017 states that as a part of the Government Internal Supervisory Apparatus (APIP), the Regency / City Inspectorate is also required to carry out the principles of guidance and supervision must be carried out based on professional principles; independent; objective; there is no overlap between APIPs; and oriented towards improvement and early warning. This practice in the field is considered to reduce the independence and objectivity of the regional inspectorates in carrying out their duties. From the explanation of article 16 in the Government Regulation of the Republic of Indonesia Number 12 of 2017, there are 3 principles that have the potential to conflict with the authority of the Regency / City Inspectorate. All three are professional, independent and objective principles. The term "professional" means is a job or activity that is carried out by a person and becomes a source of living income which requires expertise, skills or abilities that meet certain quality standards or norms and requires professional education. Furthermore, what is meant by "independent" is an impartial attitude and is not under the influence or pressure of certain parties in making decisions and actions in implementing supervision.

Meanwhile, what is meant by "objective" is to have a neutral and unbiased attitude and avoid conflicts of interest in planning, implementing, and reporting on the work done (Thalib, FAM Stroink in Abdul Rasyid. 2006). or skills that meet certain quality standards or norms and require professional education. Furthermore, what is meant by "independent" is an impartial attitude and is not under the influence or pressure of certain parties in making decisions and actions in implementing supervision. Meanwhile, what is meant by "objective" is to have a neutral and unbiased attitude and avoid conflicts of interest in planning, implementing, and reporting on the work done (Thalib, FAM Stroink in Abdul Rasyid. 2006). or skills that meet certain quality standards or norms and require professional education. Furthermore, what is meant by "independent" is an impartial attitude and is not under the influence or pressure of certain parties in making decisions and actions in implementing supervision. Meanwhile, what is meant by "objective" is to have a neutral and unbiased attitude and avoid conflicts of interest in planning, implementing, and reporting

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Apart from these two regulations, the independence factor of the Regency / City Inspectorate can also be seen in Government Regulation Number 60 of 2008 concerning SPIP. The Government Internal Control System (SPIP) is an internal control system that is carried out comprehensively within the Central Government and regional governments. Government Regulation Number: 60 of 2008 concerning SPIP requires ministers / leaders of institutions, governors, and regents / mayors to control governance (Language Center Dictionary Compilation Team. (2001). From this understanding it can be seen that the internal control policy is to supervise and control oneself. If we look deeper, the internal control policy according to PP No.60 / 2008 is not intended to eradicate corruption as was done by the KPK.

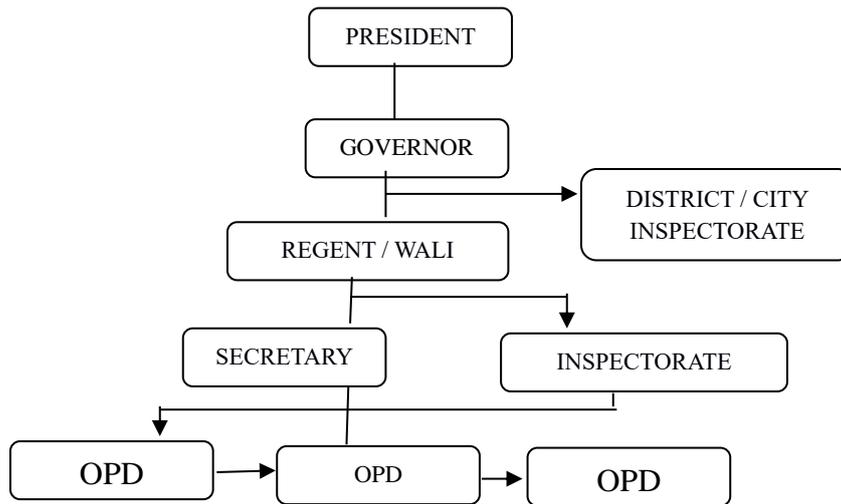
This policy is also in line with the provisions in Law no. 23 of 2014 concerning Regional Government which places the Inspectorate under the regional secretary. This position places the Inspectorate not in a position that can exercise maximum control and supervision. The head of the Inspectorate is of course afraid of the regional secretary and regents / mayors as their superiors. Therefore, it is only natural that the role of the Inspectorate in the regions is still weak in preventing and eradicating corruption. The main weakness of the District / City Inspectorate is independence. The independence of the Inspectorate is closely related to its position in the regional government. Therefore, it is not surprising if there are no reports of corruption to the KPK, because the Inspectorate will report to the regional head as a superior for the first time. With the current institutional design.

#### **Legal reformulation of the authority of the Regency / City Inspectorate in preventing the occurrence of criminal acts of corruption in the Regency / City Government**

In the formulation of a global corruption prevention strategy, an integrated effort to prevent criminal acts of corruption, which is then followed by the tough, consistent and impartial action against corruption is an ideal formula (Mahfud MD. 2006). This occurs because in the context of criminology, corruption occurs not only because of malicious behavior or mental attitude, but mostly due to the existence of a system that is not ideal and giving too much authority to public officials. Intervention of corrupt systems, increased accountability by strengthening functions Supervision and control of the performance of public officials has proven to be a powerful recipe in the effort to eradicate corruption (Manullang, 1995).

Job descriptions and functions, as well as the work procedure for the Inspectorate of Batu City. Although not directly related and not among those evaluated above, Law no. 5/2014 concerning State Civil Servants is included in the classification that needs to be modified.

All of the aforementioned regulations, materially / substantially, can be modified in order to solve the problem of the District / City Inspectorate not maximally exercising its powers to prevent criminal acts of corruption. Legal modifications that can be made are to make changes / revisions to the content of articles in Law Number 23 of 2014 concerning Regional Government, especially in article 216 which regulates the position of the Regency / City Inspectorate and to make changes / revisions to the Government Regulation of the Republic of Indonesia Number 18 of 2016 About Regional Devices. Article 216 of Law Number 23 of 2014 concerning Regional Government and Government Regulation of the Republic of Indonesia Number 18 of 2016 concerning Regional Apparatus is urgent to be amended / revised due to a conflict with the regulations contained in the Government Regulation of the Republic of Indonesia Number 12 of 2017 concerning Guidance and Supervision of Implementation Regional Government especially in Article 16. The conflict as referred to lies in the position of the Regency / City Inspectorate which is under the Regional Secretary, while the regulations under it are demanded to be professional, independent and objective. To be able to carry out its duties professionally, independently and objectively, changes that can be made are changing / repositioning the position of the Regency / City Inspectorate.



Of the two (2) alternatives to change the position of the Regency / City Inspectorate, the most likely to be done at this time is to change the position of the Regency / City Inspectorate to be equal to the position of the Regional Secretary. With an equal position as the Regional Secretary, it is hoped that in the future the Inspectorate will have more authority and independence in supervising Regional Governments. All the efforts played by the District / City Inspectorate are an impetus for the implementation of good governance at every level of government as well as the management of separated investment in state assets. In addition, the District / City Inspectorate is a driving force in efforts to increase the effectiveness, efficiency, and economics of public service delivery and national development. This will increase the confidence of the public at home and abroad in the credibility of the government in its efforts to create civil society. In the end it will lead to the realization of public welfare and the intellectual life of the nation as mandated in the Preamble to the 1945 Constitution.

By paying attention to stakeholder expectations, the external / internal environment and intent strategy and taking into account organization capability, the existence of government internal auditors needs to be repositioned and take on the role of: Professional Internal Government Auditor in Support of Government Efforts to Realize Good Governance and Clean Government (Abdul Rasyid. 2006). The role of the District / City Inspectorate as an internal government auditor as described above can be realized in the form of: 1) Encouraging the realization of Good Governance and Clean Government 2) Developing Supervision Synergy 3) Supporting Efforts to Eradicate KKN 4) Optimizing Increasing State Revenue 5) Playing a role in the implementation of autonomy Region (Wakhyudi. 2007).

Structure Development

The economic value of audit result information is a function of the competence to find possible deviations and the independence to report them. So, the constellation of the existence of the Regency / City Inspectorate needs to be utilized to realize efficient and effective supervision in the framework of good governance. If the District / City Inspectorate identifies itself as the unit that does its main job of producing and delivering services to users, a coordination mechanism that is suitable and appropriate to the situation can be chosen.

Work Procedure Development

Given the existence of the Regency / City Inspectorate as one of the Government Internal Supervisory Apparatus (APIP) at various sectors and levels of government, standard work procedures need to be developed as a reference for the interaction process in order to synergize movement and monitoring measures at the macro-aggregate level. In essence, the work procedure is intended to internalize the overall coordination mechanism that will be used. This means that work procedures will be required to 'manage' the stipulated rules, 'design, establish and implement' the established work programs, 'develop' standardization of input, process and output factors, 'report' the results of supervision, and 'monitor' the implementation of the results of supervision. . Therefore, the use of information and communication technology will greatly support the APIP coordination process. Whether we realize it or not, the development of information systems and technology is both a challenge and an opportunity for APIP in order to support the government's strategic tasks in the field of supervision.

Concretely, the use of information and communication technology is carried out by implementing a system and technology platform that is technically capable of collaborating, mutually supporting and compatible. This means that efforts are made to make efforts to all levels of APIP to be able to facilitate themselves with application systems along with technological support that can assist operational tasks in the field of supervision. With the support of this information system and technology, all APIPs can be facilitated to carry out the coordination process. Support for this system should cover the entire supervisory process, namely: from planning, implementation of tasks in the field, reporting to monitoring the follow-up of the results of the supervision.

Human Resource Development

Human resources are the most vital element in the internal control function because it is humans who design, plan and carry out all supervisory tasks. With the constellation of the government internal supervisory apparatus accompanied by the complexity and

variety of supervisory tasks, the standardization of expertise and knowledge as input factors is a key aspect so that supervision can run effectively and efficiently. Of course, the choice of a coordination mechanism in the form of standardization must be accompanied by a process of education and training, as well as indoctrination of matters relating to the behavior of those carrying out supervisory duties.

In the language of the supervisory profession, expertise and knowledge to carry out supervisory duties are manifested in the application of auditing standards and codes of ethics. Actually, auditing standards and codes of conduct contain universal elements. This universality is a consequence of the perception that audit quality does not consider where and by whom the audit is carried out. As long as a person is an internal auditor, he will be required to perform audits in generally accepted quality, such as being independent, objective, and accurate. Therefore, the preparation of internal audit standards does not depend on authority. It depends more on how high the quality will be determined to be achieved.

## CONCLUSION

The authority of the Regency/City Inspectorate is to guide and supervise the implementation of Government Affairs which become the authority of the Region and Co-administered Tasks by Regional Apparatus. The supervisory authority based on statutory regulations is passive and abstract, and in order to make this authority active and concrete, a supervisory work program based on positivist authority is held, especially in preventing the occurrence of corruption crimes.

Legal Reformulation of the Authority of the Regency/City Inspectorate in preventing the occurrence of criminal acts of corruption in the Regency/City Government can be carried out with several alternatives, namely the Law Reformulation of the Authority of the Regency/City Inspectorate which refers to laws and regulations by making changes / revisions to the contents of the article. in Law Number 23 of 2014 concerning Regional Government, especially in article 216 which regulates the position of the District/City Regional Inspectorate and makes changes/revisions to the Government Regulation of the Republic of Indonesia Number 18 of 2016 concerning Regional Apparatus. As for the reformulation of the position of the Regency/City Inspectorate, which is most likely to be the same as that of the Regional Secretary.

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