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The Role of the Pandeglang Regency Inspectorate in Overseeing the Performance of Regional Government Agencies

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Abstract

This study aims to analyze the role of the Pandeglang Regency Inspectorate in overseeing the performance of Regional Apparatus Organizations (OPD) and to identify the supporting and inhibiting factors involved in this oversight. The research is grounded in George R. Terry's (1972) theory of supervision, which encompasses measuring work results, comparing performance against standards, and correcting deviations. A descriptive qualitative approach was employed, utilizing primary data (observations and interviews) and secondary data (documentation and literature reviews). Informants were selected via purposive sampling, and data analysis involved data collection, reduction, presentation, and conclusion drawing. The results indicate that the Pandeglang Regency Inspectorate's role in overseeing OPD performance focuses on administrative audits but also extends to assessing performance achievements, program implementation effectiveness, budget utilization efficiency, and governmental accountability. The primary supporting factor is the availability of clear regulations and guidelines underpinning the Government Agency Performance Accountability System (SAKIP), while the most dominant inhibiting factor is limited human resources, regarding both quantity and competence. In conclusion, the oversight of Regional Apparatus Organization performance has been effectively carried out in the capacity of the Government Internal Supervisory Apparatus (APIP).

Keywords: Inspectorate, Performance Oversight, Regional Apparatus Organization (OPD), Government Internal Supervisory Apparatus (APIP).

Introduction

The administration of local government in a clean, transparent, and accountable manner constitutes a primary pillar in achieving good governance (Priono et al., 2025). In the context of regional autonomy, oversight is a crucial factor determining the successful and targeted implementation of work programs. Through an optimally functioning oversight mechanism, the efficiency and effectiveness of public resource utilization can be ensured, thereby facilitating the acceleration of regional development and the sustainable improvement of public welfare (Suriadi, 2025).

From a legal standpoint, oversight mechanisms are designed to maintain synchronization between central and local government policies within the framework of the Unitary State of the Republic of Indonesia. Referring to Article 7, paragraph (1) of Law Number 23 of 2014 concerning Regional Government, the central government holds a constitutional mandate to provide guidance and oversight regarding the conduct of government affairs at the local level (Lamangida, 2018). This regulation affirms that while regions are granted extensive autonomy to manage their own affairs, the execution of these matters remains subject to oversight to prevent policy deviations (Safitri & Fathah, 2018).

The structure of local government fundamentally involves synergy between the Regional Government and the Regional House of Representatives (DPRD) as the bodies responsible for administration, operating under the principles of autonomy and the "co-administration" task (*tugas pembantuan*) (Zuhro, 2018). The concept of autonomy mandated by the 1945 Constitution of the Republic of Indonesia requires regional independence in managing local potential and resolving local challenges. Consequently, internal control mechanisms serve as vital instruments for local institutions to ensure that any exercise of public discretion remains aligned with national strategic objectives (Girsang & Kurniawan, 2017).

As an embodiment of the internal oversight function at the local level, the Pandeglang Regency Inspectorate plays a central role as the Government Internal Supervisory Apparatus (APIP). To respond to the dynamics of public demands and increasingly complex regulations, the institution continuously improves its governance and strengthens its institutional systems structurally (Kholil, 2021). A key area of accelerated focus is the implementation of performance audits, which functionally assess the economy, efficiency, and effectiveness of strategic programs executed by each Regional Apparatus Organization (Habibi & Nugroho, 2018).

In practice, the scope of performance audits begins with an in-depth mapping of strategic programs and activities across each Regional Apparatus Organization (OPD) in Pandeglang Regency. Given the extensive variety of programs, the Pandeglang Regency Inspectorate has adopted a risk-based audit strategy (Oktaviani, 2024). This strategic approach focuses on identifying, assessing, and addressing the most significant risks that could hinder the achievement of organizational goals; consequently, work programs exhibiting the highest levels of vulnerability or deviation are prioritized for the audit schedule (Tazkia & Cadith, 2022).

Although the risk-based method provides a more measurable direction for oversight, its field implementation faces the reality of limited institutional resources. The Pandeglang Regency Inspectorate objectively contends with constraints regarding budget allocations, the quantity and quality of auditor human resources, and tight implementation timeframes (Daulay & Safitri, 2024). These resource limitations compel the Inspectorate's management to establish strict priorities to ensure that the quality of oversight is maintained despite the limited supporting resources available (Harsono, 2016).

Oversight challenges are compounded by the fact that performance auditing is not the sole supervisory responsibility borne by this institution. The Pandeglang Regency Inspectorate is also required to perform other official duties, such as compliance audits, macro evaluations, financial statement reviews, assurance services, and consulting services (Rakhmat et al., 2014). To distribute this workload, the internal structure is divided into five Assistant Inspector (Irban) zones, each overseeing specific Regional Apparatus Organizations (OPD); the prevailing practice involves auditing two OPD departments per Irban during a single oversight period (Nuraisiah et al., 2023).

Conceptually, the operational obstacles and constraints within this APIP (Government Internal Supervisory Apparatus) scope necessitate a comprehensive evaluation mechanism to ensure that oversight does not lose its essential purpose. Aligning with the views of George R. Terry (1972), oversight is fundamentally the process of determining what has been accomplished through performance evaluation and implementing corrective actions whenever deviations are detected. Based on this conceptual framework, this study aims to analyze how performance audit optimization is implemented within the Pandeglang Regency Inspectorate amidst risk management interventions and operational oversight limitations.

Method

This study employs a qualitative approach with a descriptive design to comprehensively analyze the role of the Pandeglang Regency Inspectorate in overseeing the performance of Regional Apparatus Organizations (OPD). Through this qualitative approach, the researcher gains a deep, contextual, and holistic understanding of the dynamics of internal oversight implementation while identifying the various facilitating and inhibiting factors present in the field. Research data were collected using three triangulation techniques: direct observation of oversight activities, in-depth interviews, and document analysis regarding performance audit reports and applicable local regulations (Sugiyono, 2013). To ensure the credibility of the information, informants were selected intentionally using purposive sampling, involving key stakeholders. These informants included internal oversight personnel—specifically the Inspectorate's Executive Secretary and Intermediate Auditor—and external oversight partners such as the Regional House of Representatives (DPRD) Secretariat, the Regional Financial and Asset Management Agency (BPKAD/BPKD), and the Regional Revenue Agency (Bappenda). Additionally, the informants included representatives from the sampled agencies undergoing audits—namely the Agriculture and Food Security Agency, Social Affairs Agency, Health Agency, Communication, Informatics, Encryption, and Statistics Agency (DISKOMSANTIK), and the Kaduhejo District Government—complemented by an independent perspective from an academic at the Institut Kemandirian Nusantara. The data processing in this study utilizes an interactive analysis model, following systematic stages to derive valid and objective conclusions. The data analysis process begins with the comprehensive collection of data from all interview transcripts, observational field notes, and copies of official documents. Subsequently, the researcher performs data reduction—a process of summarizing, selecting key points, focusing on essential elements, and discarding irrelevant data to provide a clearer and more precise overview. Following data reduction, the next step is data display—organized via matrices, descriptive narratives, or flowcharts—to facilitate an understanding of the patterns of relationships among supervision variables. The final stage of this analysis process is conclusion drawing and verification. At this stage, the meaning derived from the processed data is validated to address the research question regarding the effectiveness of the risk-based performance supervision strategy amidst the operational constraints faced by the Pandeglang Regency Inspectorate.

Result and Discussion

The Role of the Pandeglang Regency Inspectorate in Overseeing the Performance of Regional Government Agencies

The Pandeglang Regency Inspectorate plays a highly strategic role in fostering clean and credible governance. Acting as the Government Internal Supervisory Apparatus (APIP), the institution has moved beyond merely performing conventional, passive audit functions. It has transformed into a consulting partner and a provider of quality assurance, tasked with ensuring that bureaucratic operations within Regional Government Agencies (OPD) remain aligned with legal frameworks and established performance targets.

In practice, the oversight paradigm adopted by the Pandeglang Regency Inspectorate goes beyond a mere focus on administrative compliance or formalities. This modern oversight approach emphasizes substantive assessment of actual performance outcomes in the field. Oversight efforts are directed toward transparently measuring the effectiveness of work program implementation, the efficiency of regional budget utilization, and the level of accountability in governance across each OPD unit.

This commitment to oversight is realized through the implementation of diverse yet integrated control instruments and mechanisms. The internal oversight structure in Pandeglang Regency encompasses in-depth performance audits, evaluations of the Government Agency Performance Accountability System (SAKIP/AKIP), and regular annual inspections. Furthermore, the oversight function is reinforced by periodic monitoring and evaluation, reviews of Regional Government Implementation Reports (LPPD), and special audits whenever indications of irregularities arise.

The execution of these oversight activities strictly adheres to the Annual Oversight Work Program (PKPT). This PKPT document serves as an oversight blueprint, ensuring that all audit agendas are planned in a structured, methodological, and measurable manner. The PKPT is crucial for balancing oversight coverage across all OPDs within the Pandeglang Regency Government by prioritizing actions based on risk levels. To ensure the objectivity of assessment results, the Pandeglang Regency Inspectorate has adopted performance assessment indicators aligned with SAKIP principles. This standardization is essential to provide clear parameters for evaluating agency performance accountability. By utilizing these SAKIP indicators, internal auditors can objectively assess the extent to which government agencies demonstrate accountability for the use of public funds in generating outputs and outcomes that benefit the community.

Technically, the assessment process involves examining the consistency and alignment between macro-level planning documents and the visualization of achievements at the micro level. Internal auditors conduct in-depth verification to identify logical links between the targets outlined in medium-term planning documents and actual program implementation in the field. This step is crucial to ensure there is no disconnect between what was planned at the start of the fiscal year and what was actually executed by the Regional Apparatus Organizations (OPD).

Throughout this measurement process, regional strategic documents serve as indispensable core instruments. These documents include the Strategic Plan (Renstra), Work Plan (Renja), Performance Agreement (PK), Key Performance Indicators (IKU), and Government Agency Performance Report (LKIP). Data contained in these documents undergoes analytical scrutiny to measure the consistency of OPD performance across the stages of planning, budgeting, and final reporting.

The integration of these instruments clearly demonstrates that the performance measurement model employed by the Pandeglang Regency APIP (Internal Government Auditor) adopts a comprehensive, end-to-end process approach. Evaluations are no longer conducted by merely examining final results in isolation; instead, they consider the entire value chain connecting inputs, processes, and outputs to outcomes. This approach provides a comprehensive picture of how successfully Regional Apparatus Organizations (OPDs) achieve their strategic organizational goals.

Overall, field analysis confirms that the Pandeglang Regency Inspectorate has successfully performed its corrective function regarding various forms of performance deviation. Whenever discrepancies between targets and actual results are identified, the APIP promptly takes responsive action by conducting a root-cause analysis. These findings are subsequently addressed by formulating actionable recommendations for the management of the relevant OPD.

Following the issuance of recommendations, the oversight mechanism continues with the audited OPD developing an action plan under the direct supervision of the Inspectorate. The process does not end there, as the APIP consistently conducts periodic follow-up monitoring. This continuous monitoring aims to ensure that every audit recommendation is genuinely implemented on the ground rather than remaining merely a record on paper.

Although the oversight system is well-designed, field realities reveal that challenges persist during the implementation phase of audit recommendations. These obstacles generally stem from factors such as the level of commitment from OPD leadership, limited staff competency, and internal operational/technical constraints within the public sector organizations. Nevertheless, these hurdles do not diminish the oversight institution's commitment to driving compliance regarding the follow-up actions of the audited entities.

Ultimately, the dynamic interaction between the Inspectorate and the OPDs reflects a strong commitment to continuous quality improvement. The oversight conducted by the Pandeglang Regency Inspectorate has successfully demonstrated its essential value; It serves not merely to instill fear as a tool of control, but acts as a means of educational guidance and development. It is precisely this role that effectively boosts accountability, effectiveness, and the quality of public service performance in Pandeglang Regency.

Supporting and inhibiting factors in the performance oversight of Regional Apparatus Organizations (OPD)

A primary supporting factor underpinning this performance oversight is the availability of a clear regulatory framework and legal guidelines at the regional level. These regulations provide strong legitimacy and precise direction for the Government Internal Supervisory Apparatus (APIP) in implementing the Government Agency

Performance Accountability System (SAKIP). Standard operating procedures derived from these regulations minimize the scope for bias and overlapping functions, thereby providing supervisors with a solid legal basis to conduct evaluative interventions regarding the performance of each OPD.

The strength of these regulations is reinforced by the formulation of performance indicators that adopt the SMART principles (Specific, Measurable, Achievable, Relevant, and Time-bound). The clarity of these indicators is crucial, as it eliminates ambiguity in interpreting the achievement of public program targets. With measurable parameters in place, the Pandeglang Regency Inspectorate is able to conduct assessments that are objective, fair, and standardized. This principle facilitates the comparison between targets set at the beginning of the period and the actual results achieved by the entity under review.

This oversight objectivity is fully supported by the availability of systematically integrated planning and reporting documents within the Pandeglang Regency Government. Crucial instruments—such as the Strategic Plan (Renstra), Work Plan (Renja), Performance Agreement (PK), and Government Agency Performance Accountability Report (LAKIP)—serve as a digital record of organizational operations. These documents provide a rich secondary database, enabling internal auditors to trace—both vertically and horizontally—how every rupiah of the budget is converted into performance. Despite established regulatory and documentation frameworks, interview analysis identified a systemic obstacle that significantly undermines the effectiveness of performance oversight: limited human resources. This constraint is multidimensional, encompassing limitations in both quantity (number of auditors) and quality (technical competency). The imbalance between the number of entities subject to audit (Regional Apparatus Organizations/OPDs) and the available number of auditors creates an excessive workload, potentially compromising the depth and acuity of macro-level evaluation results.

Substantively, the human resource competency challenge at the implementing OPD level is characterized by a lack of understanding among officials regarding the conceptual architecture of SAKIP (Government Agency Performance Accountability System). Many staff members in operational units have yet to fully master precise performance measurement techniques, methodologies for compiling accountable performance reports, or the use of information technology to support self-evaluation processes. This knowledge gap results in performance documents submitted to the Inspectorate often being superficial and failing to adequately reflect the real impact (outcomes) of public service programs.

Another frequently cited obstacle by oversight teams concerns the timeliness and completeness of supporting documentation. In practice, many OPDs are late in submitting performance achievement data and the supporting evidence requested by the Inspectorate. These delays trigger a domino effect that disrupts the oversight schedule established in the Annual Internal Audit Work Plan (PKPT). Consequently, internal auditors are often forced to work under tight time constraints to finalize evaluation reports.

This situation is exacerbated by coordination patterns between work units that are not yet functioning optimally and remain hampered by "sectoral ego" silos. This weak institutional synergy impedes the flow of information and the consolidation of cross-sectoral performance data. A lack of intensive communication between the

Inspectorate (the oversight body) and the Regional Apparatus Organizations (OPDs—the entities being overseen) creates information asymmetry, which in turn leads to misunderstandings regarding audit findings or proposed corrective recommendations.

Regarding the substance of the oversight, the quality of data presented by the OPDs requires periodic improvements in validity and reliability. Anomalies frequently arise where performance achievement data is not yet final or has not undergone internal verification by the OPD when the Inspectorate begins its evaluation process. Meanwhile, limited regional budget allocations for capacity-building programs for SAKIP-managing personnel hinder efforts to enhance technical competence, causing this cycle of issues to repeat year after year.

Overall, the interplay of these facilitating and inhibiting factors demonstrates that the accuracy and timeliness of the Inspectorate's evaluation results depend heavily on the quality of data governance at the upstream level. These structural obstacles prove that the success of performance oversight cannot rest solely on the Inspectorate. Strong political commitment from regional leadership is essential to drive bureaucratic reform, institutional restructuring, the improvement of digital-based data management systems, and massive human resource capacity building in order to achieve excellent government accountability.

Conclusion

Based on the analysis conducted, it can be concluded that the Pandeglang Regency Inspectorate has effectively fulfilled its role as the Government Internal Supervisory Apparatus (APIP) in overseeing the performance of Regional Apparatus Organizations (OPD). Oversight activities are carried out in a planned and continuous manner—including performance audits, evaluations of the Government Agency Performance Accountability System (SAKIP), regular and annual inspections, monitoring, and other supervisory tasks—guided by the Annual Audit Work Program (PKPT). In practice, the Inspectorate measures OPD performance achievements based on SAKIP documents and other supporting materials, subsequently comparing the results against established standards, targets, and assessment criteria in accordance with the provisions of PermenPAN Regulation Number 88. These supervisory activities aim to enhance accountability and the effectiveness of government administration, as well as to drive improvements in the quality of OPD performance. Supporting factors for this performance oversight include the availability of clear regulations, guidelines, and supervisory standards to guide task execution. Furthermore, the existence of measurable performance indicators, comprehensive supporting documentation, and an adequate budget facilitates the OPD performance evaluation process. Conversely, factors hindering the oversight process and affecting its effectiveness include limitations regarding the number and competency of human resources, which are not yet fully commensurate with the extensive scope of the oversight required.

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