

## Following The Role of The Government's Internal Supervision Personnel in The Supervision Environment

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**Abstract:** The purpose is to study to explore the phenomenon of synergistic supervision problem by the government's interstate Inspectorate (APIP) in Inspectorate of District X. This study uses a case study approach that occurs on the phenomenon of a task, principal, and function of government internal oversight auditor (APIP) who has available positions "JFA (Jabatan Fungsional Auditor) and JFPP (Jabatan Fungsional Pengawas Pemerintahan)". The resulting research shows that APIP collaboration with JFA and JFPP overlaps each other in performing their duties, principal, and function (Keppres 87 Tahun 1999). Behind the overlapping primary responsibilities and tasks between APIP who have different functional positions, conflicts of interest include 1) to increase the accumulation of credit numbers; 2) to shorten the time of promotion, and 3) to obtain a fee for an inspection conducted.

**Keywords:** Synergy, APIP, examination, conflict of interest.

### Introduction

Fraud can occur in various organizations, both in the private and public sectors, such as the government. Audits carried out in the public sector are different from those carried out in the private sector. This difference is caused by differences in institutional and legal backgrounds, where public sector audits have other procedures and responsibilities and a broader role than private sector audits (Wilopo, 2001). Therefore, the internal audit part is one of the strategies adopted in minimizing fraud cases. Including the internal auditors' role because of the emergence of fraud prevention strategies in public sector institutions (Noviani and Sambharakhresna, 2014). In the public sector, internal auditors are known as APIP, whose function is to provide oversight of the Implementation of Regional Government, including inspection or audit, monitoring, and evaluation, which aims to ensure efficient and effective governance by the provisions of laws regulations invitation. The task of APIP is intended to minimize the existence of various non-compliance. Even various irregularities or fraud, starting from financial management, including the Budget Planning stage through the Budget Work Plan Review (RKA) to the implementation and financial accountability (through reviewing Regional Government Financial Reports / Reviews LKPD).

The role of APIP as an internal government auditor produces output in the form of a quality and accountable Audit Result Report (LHP). It can be accounted for by regional administrators at both the central and local levels. Theoretically, the quality of auditors' work is usually related to the qualifications or expertise, timeliness of completion of work or reports, the adequacy of competent audit evidence at the lowest cost, and the attitude of independence (Handayani, 2013). It is related to the role of the internal auditor to reveal fraud that occurs. Handayani (2013), in his empirical research, states that internal audit has a significant effect on the disclosure of fraud. Also, Amalia's opinion (2015) says that internal control and internal audit impact fraud

prevention. Consistently research by Coram et al. (2006); Gusnardi (2009); Taufik (2010); Muslimat and Hamid (2012) state that internal audit and internal control systems, both corporate and government organizations, have a positive role and influence in preventing fraud in each of these institutions.

In the context of monitoring fraud in the public sector, internal government auditors' role deserves close attention. Boynton et al. (2003) explained that the internal auditor's function is to examine and is responsible for making recommendations for improvements. Likewise, Coram et al. (2010) said that a quality internal audit would detect irregularities and inform quickly. When this function runs optimally, public accountability will be better (Tugiman 2000; Badjuri and Trihapsari, 2004; and Sawyer et al. 2006). Based on the above research, this study focuses on the role of APIP as a government internal auditor that supervises finance and performance appraisals. APIP, which performs tasks in the financial sector, is referred to as the Functional Audit Position (JFA). APIP, which carries out performance supervision functions, is referred to as the Government Supervisory Functional Position (JFPP). JFA technically includes: 1) Financial audit (examination of financial statements); 2) Performance examination (assessment of economic aspects, efficiency, and effectiveness); 3) Audit with a specific purpose (audits not included in financial and performance audits). Whereas for JFPP, technically, its activities include 1) supervision of government administration development; 2) supervision of government affairs implementation; 3) supervision of planned regional regulations and regional head regulations, and 4) evaluation of local governance.

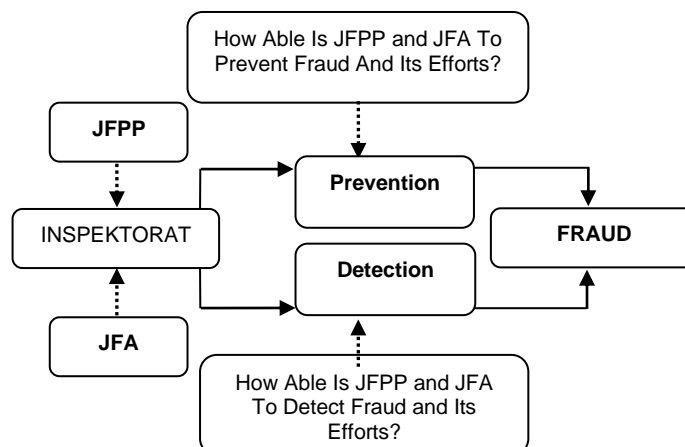
The auditors who have the respective JFA and JFPP have an essential role in their duties, principal, and functions. APIP, which has JFA, plays a role in the accounting and financial management of local governments. Meanwhile, auditors who have JFPP are more focused on playing a role in formulating, evaluating, analyzing, and implementing policies in politics, governance, and international relations. As well, it focuses on the aspect of supervision of government administration.

Judging from their respective roles (JFA and JFPP), this two APIP should work together to prevent and detect fraud. JFA auditors play a role in preventing and detecting fraud from a financial or non-financial perspective.

## Methods

The approach to be used in this research is to use a qualitative approach with a case study design. The study's focus is more emphasized on the examiner's role in the Inspectorate of Regency X, which consists of the Functional Auditor Position (JFA) and the Supervisory Position for Regional Government Administration Affairs (JFP2UPD) in providing solutions or solutions for how to prevent fraud. It can prove and detect the existence of fraud that has been committed by the object it examines. Therefore, the framework in research for analyzing existing cases is as follows:

**Figure 1 Framework**



The research sites in this research activity are APIP (JFA and JFPP) in the Inspectorate of Regency X. The research was conducted in the Functional Position group at the Inspectorate of Regency X. The JFA group was fostered by the Financial and Development Supervisory Agency (BPKP) and JFPP under the Ministry Domestic's guidance. These two groups of Functional Positions have Main Duties and Functions to control or supervise to build Good Governance towards Clean Government.

The data collection technique was to conduct interviews with informants and obtain data related to what the Inspectorate's internal auditors had done to prevent and detect fraud. This research will examine several factors that influence an auditor in preventing fraud and the phenomenon behind the roles and duties of auditors who are competent to work together to prevent and detect fraud. Of course, information on the social and psychological environment of APIP in the Inspectorate of Regency X is needed here. The parties who will be the resource persons in this research are the government internal control apparatus (APIP) at the Inspectorate of Regency X as well as in conducting inspections, reviews, and evaluation of the "examined" (auditee) or the object of examination. Namely, the Inspectorate at the Regional Government of Regency X, as follows:

**Table 1 Research Informants**

No	Name (Initials)	Position
1	Bu Siswanti	JFA (Auditors)
2	Pak Yono	JFA (Auditors)
3	Bu Isna	JFPP
4.	Bu Cika	JFPP
5.	Pak Ending	JFPP

Note: The names of the informants are not their real names

Source: Processed by researchers (2018)

This research data is qualitative in statements, symptoms, and nonverbal actions recorded by sentence descriptions or pictures. The data recorded in the field notes are data obtained at the time of examination and then sorted and grouped based on the appropriate classification of concepts, categories, and themes to facilitate indexicality and reflexivity analysis. Then, data reduction was carried out to answer the problem formulation in this study. After that, just formulate a conclusion from the research results and discussion through the existing cases.

## **Findings**

### **A collaboration of the main tasks and functions of APIP JFA and JFPP**

They referred to the Presidential Decree Number 87 of 1999 concerning the separation of APIP JFA and JFPP and Regulation of the Regent of Regency X Number 36 of 2016 concerning the responsibilities and functions as the work of the Inspectorate in Regency X. The APIP JFA family is more on accountant professionalism and budget or technically as a supervisor in accounting, budgeting, and financial management. Meanwhile, the APIP JFPP clump is more on professional supervision in implementing effective and efficient government governance. APIP functional position collaboration can be seen in the table below:

**Table 2 APIP amount at the District X Inspectorate**

No	Name of APIP & JFPP (Disguise)	Level	APIP JFA name (pseudonym)	Level
1	Bu Isna	Muda	Bu Siswanti**	Madya
2	Bu Cika**^	Muda	Pak Yono***	Muda
3	Pak Ending	Muda	Bu Astuti	Madya
4	Pak Yitna	Madya	Pak Muis	Muda
5	Pak Toso	Madya	Bu Yulis*	Muda
6	Bu Wati	Madya	Bu Yuni	Muda
7	Bu Ningsih	Madya	Bu Ning	Calon Pertama
8	Pak Wildan	Madya	Bu Amaniah	Calon Pertama
9	Pak Endingar <sup>2x^</sup>	Muda		
10	Bu Wik^	Muda		
11	Bu Hapsari	Muda		
12	Bu Yanti	Muda		
13	Bu Husnul	Muda		
14	Bu Kusuma^	Muda		
15	Bu Nonik	Muda		
16	Pak Yanto	Pertama		
17	Bu Damayanti	Pertama		
18	Bu Amina	Pertama		

Annotation: ^= critical in monitoring government administration

\*= expert in accounting and budgeting

\*\*= usual in accounting and budgeting

\*\*\*= sufficient knowledge of accounting and budgeting

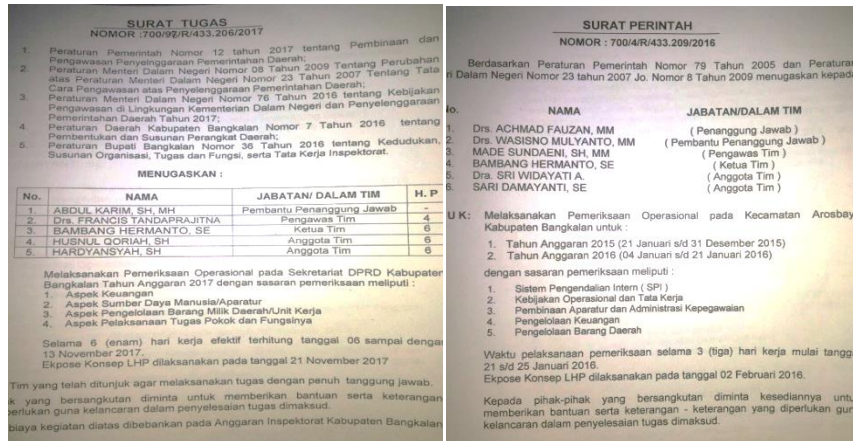
Source: Processed by researchers (2018)

For example, in an inspection task based on a letter of assignment from the Inspector, APIP JFA and JFPP collaborate to carry out their duties, principal, and functions. A team needs to be completed from each APIP JFA and JFPP. It is starting from the highest rank and position to the lowest position. It is done so that there is proper coordination to carry out checks on the sale. As stated by Mrs. Siswanti (Technical Controller and JFA) as follows:

"Of course, the pack in a team must be sorted apart from using the lottery. Of course, positions and higher ranks serve as technical supervisors. In comparison, the rest can be chairmen and members. The point is that the examination requires seniors and juniors. So that the coordination is good. And the problem of available positions is, of course, also disaggregated by the JFA and JFPP. But what often doesn't collaborate is JFPP with other JFPPs. Because JFA is short on personnel, Sir, that's why it's like that. Like this, Sir, the JFA does not always understand accounting and budgets. And there are only two and three who understand APIP. On the other hand, even though JFPP has oversight of government administration, more of their clusters understand accounting and finance".

Such as a letter of assignment that Mrs. Siswanti to the researcher regarding the implementation of the sale inspection. As follows:

Figur 2 Examination Assignment Letter



Source: Processed by researchers (2018)

Mrs. Siswanti's statement implies that the limited number of JFA auditors causes a lack of personnel when conducting accounting, budget, and finance audits again. As teamwork in audits, one team must involve JFPP auditors who also understand finance, even though their primary duties and functions are not. An urgent situation can become flexible of duties and responsibilities so that APIP Endingar is maximized in the examination. As stated by Mrs. Cika (JFPP) follows:

"There are more of us in APIP JFPP than in JFA. When JFA lacked the personnel to check finances or budgets, it was forced to be substituted from the JFPP APIP, which had expertise in accounting, budgeting, and financial management. Yes, what else can I do, Sir (his hands are lifted) than young [smiles]. Sometimes even though the assignment letter includes a financial audit, everything is filled in by the JFPP team. Indeed, sometimes there are overlaps of the number of sales that must be checked, as well as the limited competence of auditors in each available position."

Below is a picture of the lottery division of tasks and the division board for the APIP group that is divided into various field inspection tasks, as follows:

Figure 2 Examination Team Distribution Lottery

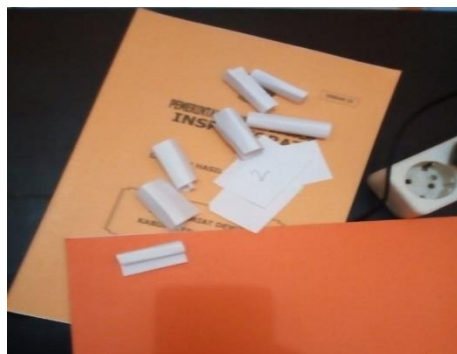
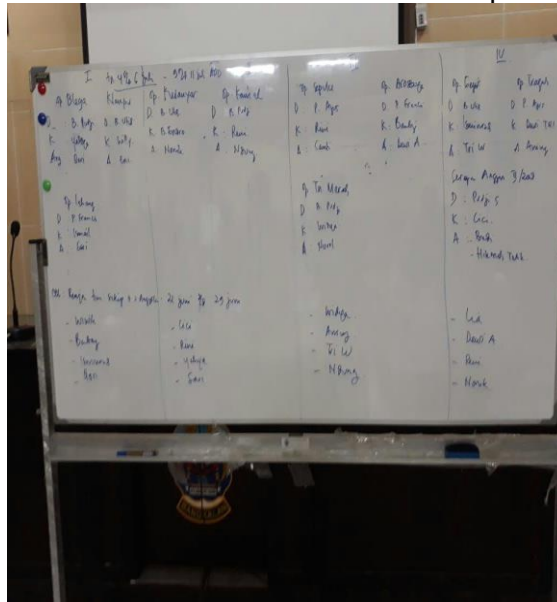


Figure 3 Information Board for Division of Inspection Team



Facts in the field when the process of distributing tasks, subjects, and functions for conducting field checks is based on a clustered lottery of each position and rank. High classes and levels tend to be technical controllers. Also, the jobs below are usually as chairman and members, according to their respective competences. As stated by Pak Yono (JFA) follows:

"Usually sir, Keppres 87 '1999 or Perbup 26 of 2016 is not used in the division of examination duties. Sometimes what is seen is based on the profit with whom the APIP is checking. Or indeed, there is a request from each APIP if it feels challenging to be asked to roll with another APIP. Or just surrender; the important thing is to do field inspection tasks. If, for example, there are difficulties in the middle of carrying out a job, we just have to call with APIP in another team who understands more about the case, whether it's financial or regulatory."

For example, in Figure 1, an inspection assignment letter includes examinations of 1) Financial aspects; 2) Aspects of human resources/apparatus; 3) Aspects of the management of property belonging to the region/work unit; and 4) Main implementation aspects and functions. The assignment letter consists of all APIPs who have all JFPP available positions, and none of the JFA APIPs are in it. The examination assignment letter consists of financial audit aspects, one of them. According to Pak Ending (JFPP), the information is as follows:

"Our team yesterday was based on the lottery that was already done. Even though we are all JFPP, we don't ask for rolling APIP. Because here also there is an APIP who understands finance even though its functional position is JFPP."

Based on the information above, the urgent situation or habit at the Inspectorate of Regency X is not based on existing regulations. It is the initial regulatory compliance process that must be understood by APIP. Moreover, JFA acts as a supervisor of the implementation of effective and efficient government governance. Regulations regarding supervision are also one of the governance phenomena that need attention

as well so that the achievement is based on practical, efficient, and economic performance.

Presidential Decree Number 87 of 1999, concerning the separation of the duties of APIP (JFA and JFPP), and Regulation of the Regent of Regency X Nomoer 36 of 2016 concerning the responsibilities and functions, as well as the work of the Inspectorate in Regency X as a basis for regulations that should be adequate. There is no overlapping of tasks, primary, and the function of APIP in supervision or inspection. Referring to picture 1 of the inspection assignment letter, which includes the following: 1) Financial aspects; 2) Aspects of human resources/apparatus; 3) Aspects of the management of property belonging to the region/work unit, and 4) Main implementation aspects and functions. The collaboration between APIP JFPP and JFA should be understood in the table below:

<b>Table 3 Example of Collaboration between APIP JFA and JFPP</b>	
<b>The Role of APIP JFPP</b>	<b>The Role of APIP JFA</b>
<b>Financial aspect</b>	
<ol style="list-style-type: none"> <li>1. Evaluation of budget absorption</li> <li>2. Compliance with regulations UU No. 12 Tahun 2017, Permendagri No. 13 tahun 2006, UU No. 1 tahun 2004,</li> <li>3. Conformity evaluation KUA-PPAS with RKA-SKPD</li> </ol>	<ol style="list-style-type: none"> <li>1. Examination of transaction evidences</li> <li>2. Accrual basis and cash basis accounting treatment (according to SAP)</li> <li>3. Evaluation of SPJ reporting</li> <li>4. Cash Opname</li> <li>5. Financial assistance</li> </ol>
<b>Aspects of human resources/apparatus</b>	
<ol style="list-style-type: none"> <li>1. Enforcement of employee discipline</li> <li>2. Evaluation of employee permits/leave</li> <li>3. Employee performance and productivity</li> <li>4. When there is a divorce or infidelity between officers</li> <li>5. Application of PP 53 tahun 2010</li> <li>6. Assessment of employee work targets (SKP)</li> </ol>	<ol style="list-style-type: none"> <li>1. Evaluation of salaries and additional employee results</li> <li>2. Evaluation on job allowances</li> <li>3. Evaluation on family allowances (children and wife)</li> <li>4. Accounting information system about payroll</li> </ol>
<b>Aspects of the management of property belonging to the region/work unit</b>	
<ol style="list-style-type: none"> <li>1. Obedience to the rules Permendagri No. 19 tahun 2016, Perpres 54 tahun 2010</li> <li>2. Checking the physical property of the region and their whereaboutsProduct codification</li> <li>3. Evaluate the proposed asset write-offs</li> <li>4. Evaluation of the responsibility of the goods administration officer</li> </ol>	<ol style="list-style-type: none"> <li>1. Report on stock taking of goods in supplies</li> <li>2. Accounting treatment for the supply of regional property</li> <li>3. Asset reconciliation</li> </ol>
<b>Main implementation aspects and functions</b>	
<ol style="list-style-type: none"> <li>1. Evaluate the performance of each SKPD or OPD and the attributes of the organizational structure</li> </ol>	<p>There is no</p>

- 
2. Adherence to the Perbup of each SKPD or OPD related to position, organizational structure, duties and functions, and work procedures of SKPD or OPD
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Source: Processed by researchers (2018)

If it is based on mapping tasks, functions, and principles between APIP JFA and JFPP in implementing image inspection tasks, an effective and efficient inspection system will be by existing regulations and procedures. This mapping will have an impact on the synergy between APIP JFA and JFPP. Of course, this will determine the quality of the inspection at each SKPD in fraud prevention and detection.

### **Impact of APIP Synergy in the Supervision Environment**

The Government Internal Supervisory Apparatus (APIP) plays its role as a public sector auditor that produces quality and accountable Audit Result Reports (LHP) that can be held responsible to regional administrators both at the central and local levels. Theoretically, the quality of auditors' work is usually related to the qualifications or expertise, timeliness of completion of work or reports, the adequacy of competent audit evidence at the lowest cost, and independence with the client.

Audit quality in the government sector provides audit services to government agencies by examining Central Government Financial Reports (LKPP) and Regional Government Financial Reports (LKPD). LKPP and LKPD are the government's responsibility for implementing the state and regional expenditure budgets as regulated in the package of state finance laws. The package of laws in question includes Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Audit of State Financial Management and Accountability. Based on the laws' package, various new provisions are stipulated, and necessary improvements and changes in the management and accountability of state / regional finances. The issuance of this package of laws encourages more responsibility in the power of state / local finances and hence the need for increased government audit quality performance. To carry out an inspection or audit, APIP has made efforts to support good governance (good governance). As the coordination between Pak Ending (team leader, JFPP), Pak Yono (team member, JFA), and Mrs. Siswanti (technical controllers, JFA) are as follows:

"The clock showed 9:00 a.m. when the team was at the Inspectorate of Regency X. Files, and other vital documents were piling up on the table. The team is ready to review the Inspectorate RKA-SKPD. Mrs. Siswanti initiated the review's opening as the group's technical controller, Mr. Ending, and Mr. Yono." Mrs. Siswanti said "Let's start with Basmallah first. Before doing the inspection.(all teams bowed their heads, Pak Yono and Pak Ending sorted out the documents to review RKA-SKPD)".Mr. Ending said "Mr. Yono asked for help to focus on the indicative ceiling for review to match the KUA-PPAS. Then also, the value of the problem pack is effective, efficient, and economical". Pak Yono said "Pak Ending, this is your area, the KUA-PPAS regulations, and the accounting. I only reviewed the program and activity issues".

Mr. Ending said "yes, it's okay, Mr. Yon, you are an expert in financial matters, Mr. Yon". Mr. Yono said "what is clear is that your



experience is more like Sir. Even though JFPP is also good at financial problems. Moreover, matters of policy and regulations". Mr. Ending said "yes, you can't just do it, Mr. Yon; I guess all my reporting tasks do everything.(On the sidelines of the conversation, Ms. Siswanti orders Mr. Ending)"Mrs. Siswanti said "Mr. Ending, please confirm the problem of programs and activities". Mr. Ending said "Ready ma'am, please help Mr. Yon". Mrs. Siswanti said "Mr. Ending, please input it on P2HP for the LHP later". Mr. Ending said "Yes, ma'am, ready".

Based on the above dialogue, JFA and JFPP seem to be different according to Presidential Decree No. 87 of 1999, even though JFA has the authority to audit the financial sector. In comparison, JFPP/P2UPD has the power to audit non-financial sectors, namely related to the level of compliance of SKPDs with laws and regulations. Invitations in effect as well as an assessment of the Performance Report of Government Agencies.The separation of powers is expected to focus on conducting audits in all SKPDs within the Regional Government. But in reality, there is work overlap. The two types of auditors can each examine both financial and non-financial. It has become a problem and is thought to have resulted in the findings being less focused and even less effective in uncovering government fraud.

With the excellent synergy between the JFA and JFPP auditors, it is hoped that an increase in the quality of the audit will be carried out. Audit quality should be inherent in the auditor as the audit's executing party (Otley and Pierce, 1996). Audit team members must have competence in several fields of knowledge or work (in all sectors examined), not only in accounting but also in the quality of government audits. The quality of government audits is determined by auditors' technical capabilities and auditor independence (Wilopo, 2001).

In the public sector or government, control is a tool to ensure performance. As in the previous description, both JFA and JFPP APIP are guarding government organizations' goals to create a clean, authoritative government and free from KKN. Accountability and transparency in financial management are forms of achievement aspired by public sector organizations (Badjuri and Trihapsari, 2004). In this context, the Inspectorate, which includes APIP, is also the spearhead of increasing accountability and transparency in financial management in the regions (Gamar & Djamhuri, 2014).

Furthermore, Wilopo (2001) explains that auditors' technical capabilities have been regulated in general standards. First, staff assigned to carry out audits or inspections must have adequate professional skills for the required duties and available means. The second is that auditors must use their professional skills carefully and thoroughly to conduct audits and prepare reports. Audit quality attributes in the study of Carcello et al. (1992) were used to assess audit quality and audit satisfaction in previous studies (Sutton, 1993; Bhen et al., 1997; Ishak, 2000; Dewiyanti, 2000; Widagdo, 2002; Hanafi, 2004; Samelson et al., 2006 and Lowensohn et al., 2007).

Internal auditors' ability is what distinguishes the duties, principal, and functions of the internal government auditors (APIP), which have JFA or JFPP. Internal auditors' professionalism in carrying out their duties is an attribute of determining audit quality in their profession (Carcello et al., 1992). This functional position is what differentiates JFA to focus more on finance and accounting. Meanwhile, JFPP is more focused on useful corporate governance affairs. Each of the main tasks and functions will determine the internal control environment in X District's regional government. Besides,

to realize the organizational structure based on the vision, mission, and goals that the local government of Regency X wants to achieve. When APIP professionally performs by its duties and functions.

Based on their professionalism, internal government auditors or (APIP) are responsible for detecting possible frauds as early as possible, before having a worse impact on the organization. When conducting an audit or examination, internal auditors can focus on areas with a high risk of fraud, such as cash transactions, bank reconciliations, and the process of procuring goods and services that are allegedly fraudulent. When the internal auditor finds any indication of irregularities or fraud, so the internal auditor must report it to the parties involved in the organization and at the same time recommend that an investigation be carried out to investigate the fraud or fraud. Thus, the internal auditor's primary role by its function in fraud prevention is: to try to eliminate the causes.

As explained above, preventing fraud is more comfortable than dealing with its consequences. It can prove that the role of internal auditors is very strategic in reducing the occurrence of fraud. With their access, their skills, and the qualified experience, let alone experience forensic auditing. It is not wrong if the internal auditor's role can prove the existence of a criminal act of corruption, according to the principle, "without evidence there will be no case" or "without evidence. , there is no case". Internal audits conducted by internal auditors in local governments act as internal controls to control and detect fraud (Abiola, 2013). It is this audit quality (Sutton, 1993; Bhen et al., 1997; Ishak, 2000; Dewiyanti, 2000; Widagdo, 2002; Hanafi, 2004; Samelson et al., 2006 and Lowensohn et al., 2007) that will determine how far APIP's internal control process is carried out to prevent and detect fraud. There are many different cheating modes committed in local governments, depending on the weakness of existing controls (Andrianto and Johansyah, 2010).

### **Synergic Problems of Functional Positions at the Inspectorate of Regency X**

Based on Presidential Decree No. 87 of 1999, the APIP in the Inspectorate of Regency X has a classification of duties, principal, and functions of each of the JFA and JFPP. The hope is that when APIP carries out regional financial management supervision and government administration's running by their respective expertise. The JFA APIP should have expert competence in financial management supervision. Meanwhile, the JFPP APIP should have field competence in supervising government administration. The reality of the facts on the ground is very different. The main functions of APIP eventually overlap one another. As revealed by Siswanti, who always acts as a technical controller:

"Usually, Sir, the Inspectorate does not know the name APIP has an available position of JFA or JFPP. They are assigned according to their luck. For example, I, who is already in Group 4A, acts as a technical controller, more than APIP, which is in the category below 4A. If I usually check three times, I can do this three times or four times. Right, my group is higher than them. My functional position as JFA".

When carrying out an audit task, the phenomenon does not recognize whether the auditor has competence in what field or not. According to Eda et al. (2017), in their research, auditors' competence includes expertise, experience, and knowledge to complete their professional tasks (auditing) intelligently and adequately. This competence becomes the basis for auditors when conducting audits related to regional financial management and government administration. However, what has always

been the reason for APIP at the Inspectorate of Regency X is the lack of adequate human resources. Even though there are 24 APIP, of which eight have JFA, and 18 have JFPP. Pak Ending as APIP from JFPP and often as team leader explained:

"Sir... if here it is not based on the division of auditor competence. That's right, what Ms. Siswanti said was according to luck. Stay in the lottery of each APIP to determine the group. Then when you are in a group, it only remains to determine the team leader. Only then did the deals go to their respective groups if it's not like that, Sir, when you are nudging. Jealous of each other. I was forced to do the lottery. I do not see what the APIP has. Or direct appointment from superiors. If it's not like that, Sir, it will be difficult when coordinating. This one wants that. That one wants this. Yes, if you are both smart at the gathering, you are not lucky that APIP is the same as the mediocre one. "

An examination is one of the motivations of the APIP at the Inspectorate of Regency X. Moreover, the APIP experience will increase if the assignment and inspection are many field problems (Isminarsih, 2015). Encouragement like this applies to all APIP because this is one reason for promoting functional ranks in the Inspectorate of Regency X. An APIP for promotion to an available position requires extra diligent energy when carrying out examinations. The composition of the number of cumulative creative figures is essential to obtain. And the promotion period needs to be pursued as much as possible. It starts from school education and training, supervision, professional development, and supporting elements related to activities that support government supervisors' duties. Therefore, APIP here is increasingly competing to carry out actions that support promotion and position. As Ending narrates as follows:

"Promotions and positions are the motivation to work for all of us here. How come, Sir? This Wong also finally adds income for the family. Do the math, Sir. I have the same position as an available position in JFPP with Ms. Siswati. Hurry up, Sir; it's just that I'm still in the 3D class since yesterday; I haven't had the chance to take care of it to get credit very quickly. Once checked, enough credit numbers. I only need to fit 10-15 times to get promoted over the year ".

However, it is different from Isna's statement during the conversation between researchers and APIP Ending at the Inspectorate of Regency X, as follows:

"Yes, Pak Ending is delicious with you. My Sir is the same age as Mr. Ending (to the researcher). Both are 51 years old. Indeed, my 3D group is the same as Pak Ending. It's just that administratively it is complicated to get promoted to class 4A as an intermediate auditor. Mr. Ending is just lazy to take care of it. Moreover, this year he already wants to graduate with his master's degree. Sir, I also need to be extra hard to move up the ranks and my functional position. The problem is that it took me 3-4 years to get promoted. If Mr. Ending is 2-2.5 years old, he can be promoted. The proof is that there is a lady who is also like that"

This phenomenon provides a bit of an explicit picture that the available positions between the JFA and JFPP are very different. The expression from APIP, whose function is JFA, is complicated to get promoted. Meanwhile, APIP, whose

functional position is JFPP, has risen very quickly in rank and status. The cumulative credit figures determine promotions and functions as below.

**Table 4 Credit Number for Supervisory Functional Position of Government Affairs (JFPP)**

<b>Information</b>	<b>Accumulated Credit Score</b>
Education	486,5
Supervision of the implementation of government Supervision of Regional Regulations and KDH Regulations	32,07
Deconcentration Supervision and Co-administered Tasks	3,78
supervision for specific purposes	1,4
Evaluation of governance	5,76
Development of the government supervisory profession	6,84
Supporting government supervisory duties	80,45
	55,79
	<b>672,59</b>

Source: Processed by researchers (2018)

**Table 5 Credit Score Jabatan Fungsional Auditor (JFA)**

<b>Information</b>	<b>Accumulated Credit Score</b>
Education	488
Supervision Supervision Professional	2,548
Development	91,185
Support	65,846
	<b>647,579</b>

Source: Processed by researchers (2018)

Based on the credit figures for the available positions of supervising the administration of government affairs and the functional parts of auditors, it can be seen based on the accumulated processed credit numbers. The accumulated credit score for JFPP amounted to 672.59. Then, the accumulated credit score for JFA amounted to 647,579. Based on quantitative figures, it can be predicted that the chance figure for an APIP functional position promotion at the Inspectorate of Regency X is faster than JFPP than JFA. It's also in line with Cika's statement, which states that:

"Indeed, if I was promoted very quickly in my functional position. I am still 35 but already in the 3D / Tk1 stylist class, then Mrs. Siswati, who is 51 years old, as JFA. If I was quickly promoted, Sir. The problem is when I check, it has more space to increase my credit score. The room for my promotion has reached eight general affairs to get promoted quickly from JFA, which only has four general affairs. Only if the facts in the field we do all the matters according to the assignment letter."

An examination assignment letter for APIP at the Inspectorate of Regency X can be used as a reference for promotion and position, which can sometimes cause social jealousy between auditors who have low ranks below him. The technical

controller can check three times; the team leader and members can only check between once or two in each assignment instruction by the superior. In addition to being promoted, the assignment letter was used as the basis for obtaining an examination honorarium. On the other hand, to add to the revenue structure of each APIP. Of course, APIP, which acts as a technical controller, has a higher honorarium than APIP, which serves as the team leader. Likewise, the team leader has a higher honorarium than team members. It was acknowledged by Pak Yuno as follows:

"... Sir, I am rarely appointed as a team leader. Yes, sometimes. Mostly as members. The most delicious when acting as a technical controller. The honorarium is higher by the rank level of the available position. If there is jealousy, it depends on the leadership's approach and how obedient the direction is. But thank God that's enough to support the family, Sir. " Mr. Ending added and said: "So the technical controller can check three or four times."

Based on the facts revealed by Pak Ending and Pak Yono, it indicates that there is very high social jealousy within the team. It will impact the coordination between the groups in carrying out their duties, principal, and functions. Moreover, it was added with the phenomenon in the field that was not normal. As stated by Mrs. Isna as follows:

"... how can we not be jealous, Sir. It has to do with money. We, who are often members, always don't feel equal income. Suppose yes, we once checked to get one million honorariums, then deducted around 150 taxes. There are only 850 people left. I only accept estimate 500s. When the reduction is equated with the team leader or technical controllers or assistant inspector, we, as team members, yes, we will give up, Sir. Yummy over us. The pieces are the same as us; we wanted to do a demo yesterday; the problem with the honorarium, but it's not good. It's a problem of "image."

This information was phenomenal when honorarium examination for APIP, there was an intervention from superior to get some of the honoraria that should have been obtained by APIP. It will have an impact on the independence of auditors in carrying out their duties. Of course, this will be a low motivation for an auditor when inspecting sales. Auditor independence was eventually mortgaged. Whereas freedom is needed by the auditor as the first party and plays a significant role in implementing a performance audit, auditors can access financial information and management information from the organization being audited, have professional capabilities, and are independent (Carcello et al., 1992). This study agrees with Firdaus (2018), which suggests the optimization of an auditor, especially in his independence as much as possible, comes out the regional government organizational structure, in this case under the auspices of the Regional Head (KDH). Moreover, the amount of audit received by auditors is considered capable of affecting audit quality (Pratistha & Widhiyani, 2014; Tarigan & Susanti (2013).

## **Conclusion**

Internal auditors' professionalism within the Regional Government or APIP pays attention to the rules of duty, central, and function in controlling regional financial management. APIP, which has an Auditor Functional Position, is focused on finance and accounting in financial management. Meanwhile, APIP, which has a Government

Supervisory Functional Position, is focused on local government administration affairs. Therefore, there is synergy in carrying out the professionalism of each JFA and JFPP to prevent and detect fraud occurrences within the control environment. It will have an impact on governance by good corporate governance.

The phenomenon of the internal auditors' powerlessness when there are findings by the BPK as an external auditor is necessary as learning in their profession. Code of ethics and auditor attributes need to be enforced to produce the expected audit quality. Even though the phenomenon of being competent to pursue a position, rank, or fee for examinations between APIPs needs to be minimized as small as possible. It will have an impact on the professionalism of auditors. Once again, the auditor's role is internal control for the local government in financial management and governmental administration affairs. The problems above will have fatal consequences when the government's internal auditors' professionalism, when examined by the BPK, is still found inappropriate fairness. For example, the RKA-SKPD has been declared feasible to run, but when read by the BPK, the review working paper is declared inadequate and does not comply with the applicable regulations. It is not an "image" to increase the "power" in front of the other SKPDs within the Regional Government.

This study cannot only explore the cases that occurred between APIP who have JFA and JFPP. This research has not yet focused on the meaning of the actors' role behind their professionalism as local governments' internal auditors. For further investigation, it is hoped that more in-depth interpretation of actors using phenomenological studies behind the environmental supervision of Local Government by the Inspectorate. Suggestions for this research are as follows:

1. Input to the Inspector to be able to minimize the problem of conflict between APIP available positions, and the leadership also suppresses instructions to APIP to prevent and detect fraud in the local government internal control environment;
2. Input to APIP to always prioritize its professionalism to prevent and detect fraud;
3. Each of the APIs should be competent to increase experience and knowledge in the field of auditor professionalism.

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