

INTISARI

Tujuan – Penelitian ini bertujuan untuk menganalisis kapabilitas APIP dan hambatan yang dihadapi dalam upaya pencegahan tindak pidana suap pimpinan daerah.

Metode Penelitian – Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Data primer diperoleh dari wawancara dan data sekunder diperoleh dari analisis dokumen. Pemilihan partisipan dalam penelitian ini menggunakan teknik *purposive sampling*.

Temuan – Penelitian ini menemukan bahwa auditor Inspektorat Kota Yogyakarta mempunyai kapabilitas dalam memahami tugas dan wewenang, berperan sebagai tangan kanan Kepala Daerah, sebagai *role model* dan pengawas, serta melakukan sosialisasi antikorupsi dan menyediakan mekanisme pengaduan. Berkenaan kapabilitas dalam hal pengetahuan, auditor Inspektorat Kota Yogyakarta memiliki pengetahuan bahwa pemetaan korupsi harus dilakukan, suap sulit untuk dideteksi, suap yang melibatkan pimpinan merupakan masalah integritas, dan risiko suap harus dikelola. Berkenaan kapabilitas dalam hal keterampilan, auditor Inspektorat Kota Yogyakarta belum memiliki keterampilan yang merata secara keseluruhan. Sedangkan kendala yang dihadapi Inspektorat Kota Yogyakarta dalam upaya pencegahan suap adalah integritas individu yang berada di luar kendali Inspektorat Kota Yogyakarta dan terbatasnya kewenangan pengawasan Wali Kota oleh Inspektorat Kota Yogyakarta.

Keterbatasan Penelitian/Implikasi – Penelitian ini memiliki keterbatasan hanya mendapatkan informasi suap yang melibatkan pimpinan daerah melalui media massa. Sehingga, tidak dapat menggali secara mendalam terkait pandangan, pemikiran, dan pengalaman dari Wali Kota dan Kepala UPD.

Orisinalitas – Studi dilaksanakan pada Inspektorat Kota Yogyakarta dan berfokus pada kapabilitas auditor internal.

Kata kunci: *Kapabilitas, APIP, Audit Internal, Suap*

ABSTRACT

Purpose – *This study aims to analyze the capabilities of the Internal Government Supervisory Apparatus (APIP) and the obstacles faced in efforts to prevent the crime of bribery of regional leaders.*

Design/methodology/approach – *This study used qualitative research methods with a case study approach. The primary data was obtained from interviews and the secondary data was obtained from document analysis. The participants in this study were selected by using a purposive sampling technique.*

Findings – *The study findings showed that the auditors of Yogyakarta City Inspectorate had the capability to understand their duties and authorities, act as the right hand of the Regional Head, role models and supervisors, as well as conduct anti-corruption socialization and provide a complaint mechanism. Regarding capabilities in terms of knowledge, the auditors of Yogyakarta City Inspectorate had the knowledge that corruption mapping had to be carried out, bribery was difficult to detect, bribery involving leaders was an integrity issue, and bribery risks had to be managed. Regarding the capability in terms of skills, the auditors of Yogyakarta City Inspectorate did not have evenly distributed skills as a whole. Meanwhile, the obstacles faced by the of Yogyakarta City Inspectorate in efforts to prevent bribery were the integrity of individuals who were beyond the control of the Yogyakarta City Inspectorate and the limited supervisory authority of the Mayor by the Yogyakarta City Inspectorate.*

Research limitations/implication – *This study had limitations, that was only obtaining information on bribery involving regional leaders through the media. Thus, the researcher could not explore in depth the views, thoughts, and experiences of the Mayor and Head of UPD.*

Originality/value – *The study was conducted at the Yogyakarta City Inspectorate and focused on the capabilities of internal auditors.*

Keywords: *Capabilities, APIP, Internal Audit, Bribery*