

AN ANALYSIS ON THE COMPARISON OF STRATEGIES IN IMPROVING THE CAPABILITIES OF LOCAL GOVERNMENT'S INTERNAL INSPECTORATE PERSONNEL

ABSTRACT

The inspectorate offices of Bantul regency and Yogyakarta Special Region perform capability improvement efforts for the government's internal supervision personnel (APIP) towards reaching level 3 (integrated) so that the personnel can assess efficiency, efficacy, and economy of a particular activity, and they can offer consulting services on governance, risk management, and internal control. The improvement efforts in each inspectorate office are performed based on the guidance of the Internal Audit Capability Model (IA-CM) for public sector which has been translated by the Finance and Development Supervision Body (BPKP) through the Regulation of BPKP Head No. PER-1633/K/JF/2011, in the form of technical guidance for the capability improvement of government's internal supervision personnel (APIP).

This research aims to identify the reasons behind the APIP's failure to achieve level 3 in capability, the strategies performed to improve APIP's capability towards level 3, and to compare the application of strategies in improving the capability of APIP towards level 3 at Bantul Regency's and Yogyakarta Special Region's inspectorate offices. The process of APIP's capability improvement towards level 3 at Bantul Regency's and Yogyakarta Special Region's inspectorate offices is performed on six elements which are developed through fourteen key process areas (KPA). The improvement process is conducted by maintaining KP As that have achieved level 3 and performing improvement steps towards KP As which has not achieved the criteria for level 3, by formulating action plans to perform the improvement process.

The research results show that there are similarities and differences in the strategy and action plan applied in the capability improvement of APIPs towards level 3 at Bantul Regency's and Yogyakarta Special Region's inspectorate offices. Similarities are found in ten KPAs, they are: team coordination; professionally qualified staff; team and competency building; management framework quality; APIP management reporting; cost information; performance assessment; integrated team management component; coordination with other entities which provide suggestion and assurance; and finance mechanisms. The differences are found in ten KPAs, they are: performance audit; consulting service; risk based audit planning; and management supervision on APIPs' activities.

Keywords: APIPs' capability improvement, IA-CM

ANALISIS PERBANDINGAN STRATEGI PENINGKATAN KAPABILITAS APARAT PENGAWASAN INTERN PEMERINTAH DAERAH

INTISARI

Inspektorat Kabupaten Bantul dan D.I. Yogyakarta melaksanakan peningkatan kapabilitas aparat pengawas internal pemerintah (APIP) menuju level 3 (*Integrated*), agar APIP mampu menilai efisiensi, efektivitas, keekonomisan suatu kegiatan dan mampu memberikan konsultasi pada tata kelola, manajemen risiko, dan pengendalian internal. Peningkatan kapabilitas APIP pada setiap inspektorat dilaksanakan dengan berpedoman pada *Internal Audit Capability Model (IA-CM) for sector public* yang diterjemahkan oleh Badan Pengawas Keuangan dan Pembangunan (BPKP) melalui Peraturan Kepala BPKP Nomor: PER-1633/K/JF/2011 yaitu pedoman teknis peningkatan kapabilitas APIP.

Penelitian ini bertujuan untuk mengidentifikasi penyebab belum tercapainya kapabilitas APIP di level 3, strategi yang dilakukan untuk peningkatan kapabilitas APIP menuju level 3 dan membandingkan penerapan strategi peningkatan kapabilitas APIP menuju level 3 pada Inspektorat Kabupaten Bantul dan D.I. Yogyakarta. Proses peningkatan kapabilitas APIP pada Inspektorat Kabupaten Bantul dan D.I. Yogyakarta menuju level 3 dilakukan terhadap enam elemen yang dibangun melalui empat belas *key proses area* (KPA). Peningkatan kapabilitas APIP dilakukan dengan mempertahankan KPA yang sudah memenuhi level 3 dan melakukan langkah perbaikan terhadap KPA yang belum memenuhi kriteria untuk level 3 dengan menyusun rencana aksi untuk melakukan proses perbaikan.

Hasil penelitian menunjukkan adanya persamaan dan perbedaan strategi dan rencana aksi yang diterapkan dalam meningkatkan kapabilitas APIP pada Inspektorat Kabupaten Bantul dan D.I. Yogyakarta menuju level 3. Persamaan strategi terdapat pada sepuluh KPA yaitu koordinasi tim, pegawai yang berkualifikasi profesional, membangun tim dan kompetensinya; kualitas kerangka kerja manajemen, pelaporan manajemen APIP, informasi biaya, pengukuran kinerja, komponen manajemen tim yang integral, koordinasi dengan pihak lain yang memberikan saran dan penjaminan, dan mekanisme pendanaan. Perbedaan strategi terdapat pada empat KPA yaitu audit kinerja, layanan konsultasi, perencanaan audit berbasis risiko, dan pengawasan manajemen terhadap kegiatan APIP.

Kata kunci: peningkatan kapabilitas APIP, IA-CM.