

## INTISARI

Penelitian ini bertujuan untuk mengetahui bagaimana proses implementasi kebijakan serta faktor-faktor yang mempengaruhi implementasi kebijakan peningkatan kapabilitas Aparat Pengawasan Intern Pemerintah (APIP) di wilayah Daerah Istimewa Yogyakarta (DIY). Penelitian dilakukan terhadap 6 (enam) APIP di wilayah DIY, yang dikelompokkan dalam dua kelompok APIP berdasarkan hasil *assessment* kapabilitas APIP yang dilaksanakan oleh BPKP sampai dengan tahun 2014, yaitu kelompok APIP level 2-*infrastructure* dan kelompok APIP level 2 dengan catatan perbaikan. Penelitian ini menggunakan pendekatan deskriptif kualitatif, dengan teknik analisa data secara kualitatif. Hasil penelitian menunjukkan tidak terdapat perbedaan dalam tahapan proses implementasi kebijakan antara dua kelompok APIP yang diteliti. Keterlibatan pelaksana kebijakan pada 6 (enam) APIP di wilayah DIY dalam tahapan implementasi kebijakan belum menyeluruh. Faktor-faktor yang mempengaruhi keberhasilan implementasi kebijakan peningkatan kapabilitas APIP di wilayah DIY adalah arahan dari pimpinan dan kepala daerah yang jelas dalam meningkatkan kapabilitas APIP, komitmen pimpinan APIP serta komunikasi yang baik dengan fasilitator. Faktor-faktor yang menghambat yaitu pemahaman implementor kebijakan yang belum merata, belum terdapat perubahan *mind set* dan *culture set* para implementor kebijakan dalam memenuhi tahapan *leveling* kapabilitas APIP, jumlah SDM dan pengembangan kompetensi SDM pengawasan yang belum memadai terkait dengan keterbatasan anggaran, serta kewenangan APIP yang belum optimal, hambatan independensi, serta adanya dualisme fungsi pengawasan intern yang menimbulkan fragmentasi implementasi kebijakan pada level pelaksana.

**Kata Kunci : Kapabilitas, Pengawasan Intern.**

## **ABSTRACT**

The purpose of this study is to find how were the implementation processes of the policy and the factors affecting the implementation of policy of capability improvement of Government Internal Supervisory Apparatus (APIP) in Yogyakarta Special Region conducted. This study was conducted to 6 (six) APIP in Yogyakarta Special Region which were classified into 2 groups of APIP based on the results of APIP's assessment result conducted by BPKP until 2014, which were a group of level 2- infrastructure of APIP and a group of level-2 with some improvement notes of APIP. This study used a qualitative-descriptive approach, with a qualitative data analysis technique. The results showed that there was no differences found on the stages of implementation processes of policy between 2 groups of APIP which were observed. The involvement of the implementors of the policy on 6 (six) APIP in Yogyakarta Special Region were not comprehensive yet. The factors affecting the success of the implementation of capability improvement policy of APIP in Yogyakarta Special Region were the clear directions from the head of department and region in improving the capability of APIP, the commitment of the head of APIP, and also a good communication with the facilitator. The inhibiting factors were the incomprehensive understanding of the policy implementors, which had no changes on the mindset and culture-set of the implementors in completing the leveling stage of APIP capability, the insufficient human resources and its competency development related to the budget limitedness, and also the unoptimal authority of APIP, independency inhibition, and dualism in the function of internal supervisor which resulted in policy implementation fragmentation in the level of implementor.

**Keywords : Capability, Internal Audit/ Supervision.**