Analysis of the Supervisory Role of the Regional Inspectorate in the Government of Minahasa Regency

Varie Maindoka[1]*, Sisca B. Kairupan[1], Laurens Bulo[1]

[1]Master of Public Administration Program, Universitas Negeri Manado, Indonesia

*Corresponding author: variemaindoka@gmail.com

ABSTRACT

This study aims to analyze the implementation of the supervisory function of the Regional Inspectorate in Minahasa Regency. As an internal government supervisory body, the Inspectorate plays a crucial role in ensuring accountability, efficiency, and transparency in implementing public administration. Utilizing a qualitative approach with a case study method, the research explores the stages of supervision, including planning, execution, reporting, and follow-up. Data collection was conducted through interviews with key informants, including Inspectorate officers, sub-district heads, and village officials. The study reveals significant challenges, including a limited number of auditors, inadequate competencies, and insufficient internal control mechanisms. Moreover, the level of coordination and communication between the Inspectorate and other government agencies remains suboptimal. The findings underscore the need to strengthen institutional capacity, recruit competent auditors, and enhance the internal control system to ensure effective supervision. This study contributes to the discourse on good governance practices at the regional level in Indonesia.

INTRODUCTION

In the era of government reform, both central and regional administrations in Indonesia have taken significant steps toward improving public administration systems. A key aspect of these reforms is the strengthening of government accountability and the commitment to realizing the principles of good governance. In this context, the supervisory role of internal government institutions, particularly the Regional Inspectorate, becomes crucial in monitoring the effectiveness of regional government operations and preventing irregularities.

In Minahasa Regency, the Regional Inspectorate acts as a functional supervisory body responsible for evaluating and ensuring that public policies and programs are implemented effectively and according to the law. However, despite the institution's strategic importance, several issues continue to undermine its effectiveness. These include the limited number of qualified auditors, weak enforcement of internal control mechanisms, and the lack of discipline among employees in adhering to work procedures and timelines.

Field observations and previous studies have shown that the supervision process in Minahasa has not been carried out regularly, with delays in audit data collection and limited efforts in identifying discrepancies in public administration. Moreover, the educational backgrounds of some of the audit staff do not align with their supervisory duties, resulting in inefficiencies and reduced effectiveness in oversight functions.

This research is therefore conducted to investigate the extent to which the Regional Inspectorate of Minahasa performs its supervisory duties, the challenges it faces, and the determinants influencing its performance. The overarching aim is to provide a comprehensive analysis that can inform future policy improvements and contribute to better governance practices.

LITERATURE REVIEW

Public administration, as defined by Robbins and Siagian, emphasizes cooperation and efficiency in achieving organizational goals. Within this framework, public policy plays a vital role. According to Anderson and Dye, public policy represents purposive actions undertaken by the government to resolve societal issues. Public administration theory has evolved through various approaches, including bureaucratic, systems, managerial, and participatory perspectives. The implementation of public policy is thus influenced by institutional capacity, inter-organizational coordination, and stakeholder involvement.

The concept of good governance, promoted by UNDP and adopted widely in administrative reform, emphasizes transparency, accountability, public participation, and responsiveness. Duadji (2012) highlights governance as a framework that not only addresses internal management but also aims at delivering outcomes that foster equitable development. Effective governance is therefore

dependent on functional oversight institutions like Inspectorates, which are mandated to audit, monitor, and evaluate public administration processes.

Supervision itself, as noted by Effendi (2014) and Siagian (2004), is central to managerial functions. It ensures that organizational activities align with plans and standards. In government institutions, this function is typically executed by inspectorates under legal frameworks such as Government Regulation No. 20/2001 and Ministry of Home Affairs Regulation No. 64/2007. These regulations mandate inspectorates to perform internal audits, evaluations, and issue recommendations. However, several studies, including those by Herawati (2024) and Octaviani et al (2017), report persistent issues such as limited auditor numbers and competency gaps that hinder effective oversight.

METHOD

This study employs a qualitative approach using a case study method. The focus is on the Regional Inspectorate of Minahasa Regency. Data was collected through in-depth interviews with key informants, including the Head of Inspectorate, auditors, sub-district heads, village leaders, and BPD members. The sampling technique used was purposive and snowballing. Additionally, secondary data from reports, regulations, and relevant literature were analyzed. Data analysis followed the Miles and Huberman model, including data reduction, data display, and conclusion drawing.

RESULTS AND DISCUSSION

The results of the research indicate that the supervision function at the Regional Inspectorate of Minahasa Regency is carried out through several critical stages: planning, audit execution, reporting, and follow-up. However, multiple weaknesses were found in each phase. First, in the planning phase, the number of available auditors does not match the scope of supervision needed. According to BPKP recommendations, a minimum of 25 auditors are required, yet only five auditors are currently employed. This mismatch significantly limits the Inspectorate's ability to comprehensively monitor 33 regional government agencies, 25 sub-districts, and over 200 villages and institutions.

Second, during audit execution, delays in data collection and limited technical capacities among some auditors lead to incomplete assessments. Not all auditors possess academic backgrounds in finance or accounting, which hampers the depth of analysis required in financial oversight. Consequently, some irregularities in budget execution and policy implementation within regional government units remain undetected or unresolved.

Third, in the reporting stage, the quality of the audit reports varies due to inconsistencies in documentation and analysis. Some reports fail to include conclusive recommendations or do not follow up on critical audit findings. As a result, the potential for systemic improvements is not fully realized.

Fourth, in terms of follow-up, the response from regional government agencies is often delayed or incomplete. The Inspectorate lacks the authority to enforce recommendations strictly, which limits its ability to compel compliance from audited institutions.

Additional challenges include the limited dissemination of the Inspectorate's role to stakeholders. Several regional work units (OPDs) and village governments still regard the Inspectorate as a punitive body rather than a partner in improving governance. This perception undermines the potential for collaborative improvement.

Despite these issues, some progress has been observed. The Inspectorate has adopted digital tools in certain audits, and there are efforts to align with SPIP (Government Internal Control System) standards. However, these initiatives are still in early stages and require stronger institutional commitment and resource allocation.

This study aligns with prior research by Octaviani et al. (2017) and Ninuk & Dini (2024), which emphasize the central role of auditor capacity and organizational support in achieving effective oversight. Without addressing human resource limitations, training needs, and regulatory clarity, the supervisory function of the Inspectorate will continue to face obstacles.

Overall, enhancing the performance of the Inspectorate in Minahasa requires a comprehensive reform strategy: increased recruitment of qualified auditors, structured training programs, improved communication with stakeholders, and integration of performance-based audit metrics.

CONCLUSION

The Regional Inspectorate of Minahasa plays a pivotal role in ensuring good governance and public accountability. However, this study reveals that its current capacity is insufficient to meet the full scope of its oversight responsibilities. Key challenges include a shortage of qualified auditors, limited enforcement mechanisms, weak internal controls, and poor inter-agency collaboration. To enhance its effectiveness, the Inspectorate should prioritize human resource development, improve audit planning and execution protocols, and foster stakeholder trust through transparency and outreach. Strengthening institutional capacity is essential to ensuring that public programs and budgets are implemented efficiently, ethically, and in alignment with governance standards.

REFERENCES

Duadji, N. (2012). Manajemen Pemerintahan dan Good Governance. Jakarta: Ghalia Indonesia.

Effendi, M. (2014). Ilmu Administrasi Negara. Yogyakarta: Pustaka Pelajar.

Moleong, L. J. (2015). Metodologi Penelitian Kualitatif. Bandung: Remaja Rosdakarya.

Robbins, S. P., & Silalahi, U. (1989). Organizational Behavior. Jakarta: Salemba Empat.

Siagian, S. P. (2004). Manajemen Sumber Daya Manusia. Jakarta: Bumi Aksara.

Sugiyono. (2017). Metode Penelitian Kuantitatif, Kualitatif dan R&D. Bandung: Alfabeta.

UNDP. (1997). Governance for Sustainable Human Development: A UNDP Policy Document.

Winarno, B. (2007). Kebijakan Publik: Teori dan Proses. Yogyakarta: Media Pressindo.