



# Inspectorate Organizational Capacity in Central Mamuju Regency

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**Abstract:** This study aims to analyze the organizational capacity of the Inspectorate of Central Mamuju Regency in carrying out its supervisory and audit functions. The method used is a descriptive qualitative approach with data collected through interviews, observations, and documentation. The results of the study indicate that the capacity of human resources, infrastructure, technology, and strategic leadership play an important role in the effectiveness of supervision. Although the Inspectorate has implemented a good system, challenges such as the lack of qualified auditors and budget constraints still exist. This study recommends strengthening organizational capacity through improving human resources and adopting technology to support government transparency and accountability.

**Keywords:** Inspectorate; Organizational Capacitation; Supervision

## 1. Introduction

Good governance is a collective concept that includes actions to direct, control, and influence political affairs in order to realize good values in everyday life. This concept is not only limited to the management of government institutions, but also includes non-governmental institutions. According to the World Bank (Mardoto, 2009), good governance is the way power is used to manage social and economic resources for community development. Meanwhile, UNDP defines it as the application of authority in political, economic, and administrative management at all levels.

As an institution that receives legitimacy from the people, the government must maintain public trust by implementing a clean government. However, in reality, the government often faces problems such as corruption, collusion, nepotism, inefficiency, and waste of state finances. According to Rakhmat (2009), this condition is related to the behavior and competence of the apparatus and the less than optimal eradication of corruption, collusion, and nepotism in the public bureaucracy.

The Inspectorate of Central Mamuju Regency as a Regional Work Unit established based on Regional Regulation of Central Mamuju Regency Number 1 of 2022 concerning Amendments to Regional Regulation of Central Mamuju Regency Number 7 of 2016 concerning the Formation and Composition of Regional Apparatus of Central Mamuju Regency and Regulation of the Regent of Central Mamuju Number 39 of 2022 concerning Duties, Functions and Description of Duties of the Inspectorate of Central Mamuju Regency, in accordance with its duties and functions, is given the authority to carry out internal supervision of the implementation of government within the Central Mamuju Regency Government. In this regard, the Inspectorate of Central Mamuju Regency must of course be able to take corrective action against deviations made against the implementation of affairs and the implementation of government in the region if they are not in accordance with applicable laws and regulations.

The Inspectorate paradigm is currently transforming into a Catalyst that carries out the function of Quality Assurance or quality assurance, as well as a Consulting Partner with the Early Warning System function as an early warning before external inspections are carried out. In Central Mamuju Regency, the Inspectorate, which previously played a role as a supervisor (Watchdog), is now more focused on coaching all Regional Appa-

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ratus Organizations (OPD). As an internal supervisory apparatus, the Inspectorate is responsible for the supervision, inspection, and evaluation of financial management and bureaucratic performance. As a region that was only formed since its expansion in 2013, Central Mamuju Regency faces special challenges in developing the Inspectorate's organizational capacity. Strengthening institutional capacity, including the Inspectorate, is a strategic step in improving the quality and performance of internal supervision, so that it can encourage accountability and transparency of government, especially in the context of regional autonomy.

The Inspectorate as an internal supervisory institution in the regional government, is tasked with assisting the regional head in supervising the running of the government to achieve the regional vision and mission (Ikhsan et al., 2011). The Inspectorate of Central Mamuju Regency faces challenges in the form of limited human resources, budget, infrastructure, information technology, and the less than optimal implementation of a risk-based audit system. This hampers the effectiveness of preventing, detecting, and taking action against irregularities. To increase its capacity, it is necessary to strengthen human resources, technology, and supporting regulations in accordance with the mandate of Government Regulation Number 60 of 2008 concerning SPIP, so that supervision can run effectively and support good governance.

Rakhmat & Tethool's (2013) research shows that the development of the institutional capacity of the Tual City Inspectorate is hampered by limited human resources, unfilled functional position formations, lack of leadership support, coordination, time allocation, and funds. This condition has a negative impact on the quality of supervision, including the completion of follow-up to audit recommendations. Daniel's (2016) research in Sidoarjo Regency also found that the development of the competence, independence, and integrity of the Inspectorate apparatus has not been maximized, with training that is only a formality without significant impact. In addition, the organizational structure, HR management, and independence of APIP are still weak.

In Central Mamuju Regency, the main obstacles include the lack of qualified auditors, the need for training on risk-based audit systems, and budget constraints due to the priority on infrastructure. Improving human resource competency and adequate budget allocation are essential to strengthen the Inspectorate's supervisory function. The Central Mamuju Regency Inspectorate faces several problems in supervision, including the lack of a supervisory budget caused by the minimal APBD, limited supervisory personnel (auditors and P2UPD), and the lack of response from audit objects to follow-up audit results. Although existing regulations have provided a clear framework, such as Law No. 23 of 2014 and PP No. 60 of 2008, their implementation is still limited by budget, human resource, and technology factors. Therefore, increasing the Inspectorate's organizational capacity, especially through human resource development and technology adoption, is an urgent need. This study aims to identify factors that influence the Inspectorate's capacity and provide recommendations to improve the effectiveness of supervision in Central Mamuju Regency.

## 2. Materials and Methods

This study uses a qualitative approach with a descriptive type to describe the organizational capacity in the Central Mamuju Inspectorate. Researchers collected data through interviews, observations, and documentation with informants selected by purposive sampling. The data obtained were divided into primary data obtained directly from the field and secondary data from related documents and archives. Triangulation techniques were used to ensure the validity of the data by checking the accuracy of information from various sources and at different times.

The collected data were analyzed using interactive analysis techniques consisting of four stages: data collection, data reduction, data presentation, and drawing conclusions. This process helps researchers organize data systematically and draw in-depth conclusions about the Inspectorate's organizational capacity. With this approach, the study aims to provide a clear and valid picture of the conditions being studied.

### 3. Results and Discussion

The organizational capacity of the regional inspectorate has a key role in creating good governance. The inspectorate as an internal supervisory apparatus of the regional government is responsible for supervising, examining, and evaluating financial management and bureaucratic performance. This research was conducted at the Central Mamuju Inspectorate based on the theory of organizational capacity according to Horton et al., in 2003. The following are the research results obtained:

#### 3.1. Human Resource Capacity

Human resource (HR) capacity according to Indriasari (2008) is the ability of individuals, organizations, or systems to carry out their functions and achieve optimal performance. Without adequate knowledge, employees cannot carry out their duties effectively. HR capacity is very important in achieving quality performance to meet the demands of society (Mansur, 2016). Research shows that staff capacity at the Central Mamuju Inspectorate is divided into two aspects: staff capacity and employee development.

The first aspect, staff capability, at the Central Mamuju Inspectorate can be said to be adequate, as seen from the employee competency. Yusrianto, a Junior Auditor, stated that his skills were adequate to carry out supervisory duties, and the training provided was very helpful in improving his skills. Alimuddin, Secretary of LAKI Central Mamuju, also revealed that a good relationship with staff has provided solutions at the local government level. Dr. Sakaria K., Inspector of the Inspectorate, added that the quality of staff is above average, as evidenced by the high ranking in the implementation of auditor training. However, Dr. Sakaria also noted that the number of auditors is still lacking, ideally between 30-35 people, but only around 10-15 people are available.

The second aspect is human resource development, especially Auditors. The Central Mamuju Inspectorate holds training and certification programs to improve staff skills. Masland, IRBAN II, explained that the Inspectorate has a policy to train auditors for a minimum of 20 hours of training per year. Dr. Sakaria stated that this training is funded through the APBD budget and from BPKP. Fahrul Rossy, P2UPD, added that comprehensive training, including case simulations and discussions, helps improve skills and understanding of regulations.

The Inspectorate is responsible for providing training to develop auditors' abilities, while auditors are also obliged to improve their competence. This training is expected to make it easier for auditors to work, as previous research states that organized short-term training can improve knowledge and skills relevant to the job (Selviyanti et al., 2023). Bariqi (2018) added that proper training can directly improve staff performance. Retnilasari & Putra (2019) explain that HR development aims to improve staff professionalism and skills, prepare them for change, and support organizational development in accordance with changing technology and markets.

#### 3.2. Infrastructure, technology, and financial resources

##### a. Infrastructure

The Central Mamuju Inspectorate does not provide two-wheeled or four-wheeled vehicles for auditors. Auditors who conduct audits within the region use private vehicles, while auditors who conduct supervision outside the region can use vehicles or accommodation provided by the audited object or receive reimbursement for transportation costs. In addition, the Inspectorate is equipped with computer and internet facilities to support administration, data processing, and reporting. The Inspectorate building meets safety and security standards, with adequate facilities such as comfortable workspaces, meeting rooms, toilets, and accessibility for the disabled, which support staff comfort and productivity.

#### b. Technology

The Central Mamuju Inspectorate utilizes technology to facilitate the exchange of information and improve work efficiency. Some of the technologies used include data management systems for data management and analysis, and hardware such as computers and laptops for administrative and analytical tasks. Fast and stable internet access supports communication and access to information. The Inspectorate also uses special applications and software for audits, project management, and teleconferencing such as WhatsApp, Zoom, and Google Meet to facilitate more efficient communication and data collection. (Ningsih, 2024).

#### c. Finance

The Central Mamuju Inspectorate receives funds from the government budget which is managed transparently and accountably. Budget management is carried out with a good system in planning, using, and reporting funds in accordance with applicable regulations. Financial reports are prepared periodically to ensure transparency and accountability to the public. Internal supervision is carried out to ensure that transactions are carried out according to procedures, and the use of strict SOPs with applications aims to prevent corruption and improve public services.

The Central Mamuju Inspectorate has implemented adequate infrastructure, efficient technology, and transparent financial management. The use of hardware, internet, and special applications for audit and communication support work efficiency. A good system in budget management and strict SOPs ensure accountability and prevention of corruption. Overall, the Central Mamuju Inspectorate has carried out its duties effectively.

### 3.3. Strategic Leadership Capacity

Strategic leadership focuses on developing and implementing strategies to achieve the organization's long-term goals (Hanum et al., 2023). In the Central Mamuju Inspectorate, strategic leadership capacity is seen in four aspects: interpreting the external environment, setting organizational direction, employee motivation, and monitoring and evaluation.

First, in interpreting the external environment, the Central Mamuju Inspectorate actively involves staff in training and seminars, as expressed by Masland, IRBAN II, that auditors are equipped with the ability to follow current issues (Masland, 2023). Second, in determining the direction of the organization, the Inspectorate has a clear strategic and work plan, including collaboration with other supervisory agencies such as the BPK and BPKP, as conveyed by Yusrianto, Young Auditor (Yusrianto, 2023).

Third, employee motivation at the Central Mamuju Inspectorate is reflected in the improvement of SOPs that support supervisory tasks, with tiered supervision and review, as explained by Yusrianto (2023). Finally, monitoring and evaluation of employee performance is carried out continuously, measuring the achievement of duties and employee behavior, with audit reports prepared no later than one week after the task is completed, and follow-up is given within 60 days (Yusrianto, 2023).

Overall, the implementation of these four aspects supports the improvement of employee performance at the Central Mamuju Inspectorate. Previous research also shows that the right leadership approach is important for improving organizational performance (Lona et al., 2023).

### 3.4. Program and Process Management Capacity

The program and process management capacity at the Central Mamuju Inspectorate plays a vital role in the management of the flagship tourism development program. This involves careful planning, effective data collection, and thorough evaluation to achieve program objectives. The Central Mamuju Inspectorate has clear procedures in program creation to reporting, with an audit mechanism consisting of several steps: audit planning, notification to the audit object, data collection, analysis and evaluation, report

preparation, presentation of audit results, follow-up, and monitoring and evaluation. All of these stages support an organized and efficient audit process.

According to Yusrianto, Junior Auditor, "The report and data management system is quite effective in the audit process, and the system is easily accessible." Alimuiddin, Secretary of LAKI Mamuju Tengah, added, "The Inspectorate of Mamuju Tengah has provided adequate guidance or support in terms of accountability and transparency."

Good management helps the audit process become more efficient, reduces time and costs, and produces more accurate audit reports. In addition, high management capacity increases transparency, accountability, and risk management in program implementation. This also contributes to the development of auditor competence.

Good management capacity also encourages a culture of continuous improvement. Litha Febriani, SE, M.Si, Acting Regional Secretary of Central Mamuju, stated, "The Central Mamuju Inspectorate has provided adequate guidance or support in accountability and transparency," citing an example of transparency through billboards in the village announcing the village budget and expenditures.

However, Marhaban Ramadhan, First Expert Auditor, noted, "The regulations and procedures in our organization are good but some parts need to be evaluated to continue to improve."

Increasing management capacity is also related to the crucial role of the team. Fahrul Rossy, S.Tr. IP, P2UPD, emphasized the importance of collaboration within the team to produce in-depth analysis and effective solutions to existing obstacles. "Every team member needs to have a clear understanding of their duties and responsibilities to minimize overlap or confusion," he said.

### **3.5. Network Capacity/Relationships with Other Organizations**

The relationship between the Mamuju Tengah Inspectorate and various organizations is very important to support the effectiveness of the implementation of its duties. The Inspectorate can work together with government agencies such as the Education, Health, and Public Works Offices to conduct integrated audits, which facilitate the identification of problems and the implementation of more effective solutions. According to Masland (IRBAN II), the relationship with other OPDs in Mamuju Tengah Regency is very good and coordination runs smoothly. The same thing was conveyed by Usman/Head of PBJ Setda, who also emphasized effective communication between agencies.

Collaboration with NGOs that focus on oversight and transparency increases public accountability. The Inspectorate can also work with universities and research institutions to produce data-based recommendations on public policy. The media plays a role in increasing transparency and building public awareness of the importance of oversight. In addition, the Inspectorate can join professional forums to exchange knowledge with other agencies, including BPKP, which can provide technical guidance.

However, the relationship with OPD as the object of supervision is not always without obstacles. Fahrul Rossy, S.Tr. IP (P2UPD), stated that communication can be hampered if OPD does not understand the purpose of supervision well, so they may feel pressured or skeptical about the process. Differences in perception between supervisors and OPDs regarding things that are considered important can also cause tension.

## **4. Conclusions**

Organizational capacity at the Central Mamuju Inspectorate refers to the capabilities and resources owned by the institution to carry out its duties and functions effectively in supervision and audit. By increasing organizational capacity, the Central Mamuju Inspectorate can be more effective in carrying out its supervision and audit functions, as well as making a greater contribution to accountability and transparency in regional financial management. In this study, the Organizational Capacity of the Central Mamuju Inspectorate was analyzed using the theory Horton et al., in 2003 and it was found that all aspects were good and in accordance with SOP but required continuous evaluation to maintain quality.

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