

Optimization of The Implementation of Regional Financial Supervision in The Regional Government of Banten Province

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ABSTRACT

Regional financial management supervision activities are carried out as a form to test the accountability and compliance of local governments in the performance of conducting regional financial management. The implementation of financial management supervision is carried out in a multilevel manner and organized by internal and external government agencies. The implementation of internal supervision is carried out through the Sistem Pengendalian Intern Pemerintah (SPIP), further implemented and strengthened by the implementation of internal government supervision by the Aparat Pengawas Internal Pemerintah (APIP), as well as external government supervision carried out by the Audit Board as an independent body. Optimizing the supervisory function of regional financial management in Banten Province needs to be done because there are still many financial management problems faced by the Banten Provincial Government. Of course, the purpose of this study was to find out how efforts to optimize the implementation of regional financial supervision in the Regional Government of Banten Province. Researchers use qualitative research methods with an expeditious approach. This research uses the study of the reliability theory of public sector audits by prioritizing the competence and professionalism of auditors, strong and independent public sector audit institutions, and the existence of clear audit standards. The result obtained is the need to improve the competence and professionalism of auditors even in the midst of a pandemic because of the increase in auditor competence is needed to produce optimal supervision, in addition to the need for strengthening independent and credible supervisory institutions.

Keywords: Optimization, Supervision, Regional Finance

INTRODUCTION

The success of regional autonomy is supported by three important aspects, namely supervision, control, and inspection (Mardiasmo, 2013). These three aspects basically have different concepts and meanings. Supervision refers to actions or activities carried out by parties outside the executive or external supervisors, namely the community, DPRD, and the Badan Pemeriksa Keuangan (BPK) in supervising the performance of the Government. Control or control, namely the mechanism carried out by the Regional Government in ensuring the implementation of systems and policies to achieve organizational goals, can usually be carried out by the Government's Internal Supervisory Apparatus. This control effort is the same as an audit (audit) which is the activity of a certain party independently and has professional competence in examining the results of government performance.

Regional financial management supervision activities are carried out as a form of testing the accountability and compliance of local governments in the performance of regional financial management. This is carried out directly by the Government's Internal Supervisory Apparatus, in this case the Inspectorate. Inspectorate is a regional apparatus institution that has the task of assisting regional heads in administering regional government in the field of supervision within the region and government ranks, which are organizationally in carrying out their main tasks and functions, they are responsible to regional heads, both governors and regents/mayors. The

inspectorate is an internal supervisory apparatus within the internal structure of the object organization being supervised, in this case the local government.

The function of implementing government internal control is very necessary at every level of its existence as a government internal supervisory unit so that government administration runs properly and correctly. Internal control at the operational level is carried out by a Government Internal Control System (SPIP). Internal control begins through controlling the activities carried out. Control is carried out by referring to the Government Internal Control System (SPIP), where the function of the internal control system is as a guideline and benchmark for testing the effectiveness of the implementation of an organization's activities by considering aspects of costs and benefits, human resources, clarity of criteria for measuring effectiveness and technological developments and carried out comprehensively (Marshall B. Romney and Paul John Steinbart, 2014).

Based on Government Regulation Number 60 of 2008 concerning Government Internal Control System that all government agencies are obliged to organize SPIP. Internal control is a system/procedure that exists within an organization to maintain the process of operating activities in accordance with established policies to achieve the goals of the organization itself. Internal control contains organizational plans and methods used to maintain or protect assets and produce accurate and reliable information (Martini, Rita, 2019).

In addition to the Government Internal Control System (SPIP) in implementing the initial level of government supervision, a second layer is needed in the implementation of government internal control that must be carried out by the Inspectorate, as well as government external supervision carried out by the Supreme Audit Agency as an independent body outside the government. Besides that, the participation of the community and the legislature is also needed as a supervisor for regional government administration, especially regarding regional financial management.

Based on data obtained from the Corruption Eradication Commission, Banten Province ranks as the 9th most corrupt province in Indonesia with 24 (twenty-four) cases of corruption handled by the KPK from 2004 to 2019 (Corruption Eradication Commission, 2020). This is not an achievement to be proud of, but a bad portrait of how regional financial management in Jawa Province is running. The following is an overview of the data on the level of corruption cases in Indonesia:

Tabel 1. The Ten Highest Regions of Corruption Cases

No.	Wilayah	Jumlah
1	Central Government	359
2	West Java	101
3	East Java	85
4	North Sumatera	64
5	DKI Jakarta	61
6	Riau and Riau Island	51
7	Central Java	49
8	Lampung	30
9	Banten	24
10	South Sumatera, Bengkulu, East Kalimantan, Papua	22

Source: Komisi Pemberantasan Korupsi, 2021

One of the efforts to control corruption at the Banten Provincial Government level is through supervision, both supervisions carried out by the government's internal supervisory apparatus and external supervisors. Currently, the implementation of supervision in Banten Province has been carried out based on the provisions that have been set, starting from the implementation of the Government Internal Control System (SPIP) in each regional apparatus organization, the implementation of internal supervision carried out by the Inspectorate, as well as the implementation of external supervision carried out by the BPK. However, there are still some problems with the implementation of financial management supervision.

The first problem is the low commitment of regional institutions to implement the Government's Internal Control System, so that there are still some findings and notes made by the BPK-RI and the Inspectorate on the financial management of the Banten Provincial Government. As in the Summary of Semester Examination Results conducted by BPK, that from 2005 to 2019 there were still several recommendations that had not been completed by the Regional Government of Banten Province amounting to Rp. 247,300,361,704.41 of the recommended value of Rp. 353.007.410.839.92 (BPK, 2020).

Second, the examiner's resources, time, and budget are limited. The limited number of auditors owned by the Inspectorate is due to a heavy functional position load and local government policies in terms of recruitment of examiner resources. Third, the lack of support and cooperation between regional apparatus organizations and the auditing apparatus in the context of conducting audits, resulting in a lack of information fulfillment which results in inaccurate audit report results. Fourth, the absence of audit standards that creates a gap between the auditor (BPK) and the auditee (local government). The discrepancy is in the form of the auditee's perception that auditors carry out audits with prerogative rights in the form of the 1945 Constitution and Law Number 15 of 2004 concerning Auditing Management and Accountability of State Finances. As a result of the gap between the auditor and the auditee, there is an understanding that the audit is carried out to test "truth" not fairness. Whereas the purpose of the audit is to test the fairness of the results of the audit of local government financial statements.

Looking at the multidimensional problem, the researcher sees that this problem cannot be overcome by only emphasizing on optimizing the role of the Government Internal Supervisory Apparatus (APIP), but it takes several layers of organization to optimize the supervisory function of regional financial management. Therefore, it is very appropriate if this research uses a reliable and trusted public sector audit approach that must be supported by three aspects, namely (1) competent, professional, and independent auditors, (2) independent, strong, and independent public sector audit institutions or institutions. and reliable, and (3) the existence of public sector auditing standards (Mardiasmo, 2013).

According to the principal agent theory, every economic society as well as political society can be separated into two groups, namely groups that have resources (principals) and groups in charge of managing resources for the benefit of the principal (called agents). This theory views that there is potential for conflict between the two groups. The principal has an interest so that the agent really manages resources properly so that the objectives set by the principal are achieved. However, the principal is not always easy to access and know what the agent is doing in resource management. As a result, non-optimal decision making can occur. On the other hand, the agent who should limit his actions to things that benefit the principal, has the discretion to prioritize his interests excessively because he is in a position that is protected from the principal's spotlight. As a solution to the principal agent theory, a function called audit is introduced. From this audit

function, it is hoped that adequate assurance will be obtained that the information on activities or reports submitted by the government has been tested, so that its reliability and feasibility can be determined.

Previous research related to the optimization of regional financial management supervision has been discussed by several previous researchers, one of which is related research, namely Optimizing Regional Financial Management Supervision in Sidorarjo Regency (Sanjaya, 2015). In this study, the results discussed have not thoroughly discussed the complex technical implementation of supervision in the Sidoarjo Regency Government and the differences in the study of the theoretical approach used. Previous previous research, namely, research on Optimizing the Functions of the Inspectorate in Regional Financial Supervision in Talaud Regency by Angela Mulyani Matei, Herman Karamoy, and Linda Lambey (Matei, 2017) and research on Optimizing the Functions of the Inspectorate in Regional Financial Supervision by Herdi Setiawan and Trisukirno Putro (Setiawan, Herdi; Putro, 2013). The results of the two previous articles discussed in terms of the function of the inspectorate not comprehensively covering the supervisory activities carried out by the external supervisory apparatus.

The implementation of supervision of regional financial management is a stage that needs to be carried out to create good and clean governance. Besides that, supervisory performance is part of testing the accountability of local government performance, so its implementation must be optimized as well as possible. Good supervision can involve several actors' participation. However, the implementation of supervision that occurs in the Regional Government of the Banten Province is still not optimal due to the problems that have been mentioned previously. The issues of regional financial supervision have not yet been properly resolved, marked by the increasing number of corruption cases in Indonesia, especially in Banten Province, so that a comprehensive monitoring optimization strategy is needed. So, in the future it is necessary to do research to find out how to optimize the implementation of regional financial supervision in the regional government of the province of Banten. The purpose of this study is to determine the optimization of the implementation of regional financial supervision in the Regional Government of Banten Province.

METHOD

The researcher used a qualitative approach with a qualitative descriptive method. Based on the opinion (Creswell, 2014) this qualitative research is used for reasons; (1) to interpret the meaning behind the visible data, (2) to understand social interactions, (3) to develop theories, (4) to ensure the validity of the data. Steven J. Taylor, Robert Bogdan, (2016) added that; (1) the researcher develops concepts, insights, and understanding of patterns in the data, the researcher follows a flexible research design, (2) the researcher can see settings and people holistically and can study in multiple perspectives to study.

The data collection technique carried out by the researcher consisted of two groups, namely secondary data, and primary data, including observations, library research, and documentation studies. The analysis in this study uses Matthew B Miles, Michael Huberman (2014). The data analysis technique is through data collection, data reduction, data presentation, and finally drawing/verifying conclusions. The location of this research was carried out in the Banten Province Regional Government, especially the focus on the Banten Provincial Inspectorate.

RESULTS AND DISCUSSION

Strengthening the Function and Role of Public Sector Supervision

Public sector audit is a form of accountability process for the implementation of the bureaucracy. The financial report is a tool to test the performance of the public sector. Financial reports are submitted periodically, before the financial statements are submitted to the legislature which is a representative of the community to ask for accountability for the implementation of bureaucratic performance, the financial statements are first audited by an independent auditor. The function of the independent auditor is to provide reasonable assurance that the reports presented by the government are fair and in accordance with the standards that have been set. One of the functions inherent in the public accountability process is the existence of an audit function. Auditors and public sector audit institutions have a very strategic position in the context of the implementation of a good public accountability process.

In order to strengthen the public accountability process, one of the processes that must be carried out is the existence of a reliable and trusted public sector audit. A reliable and trustworthy public sector audit must be supported by three aspects, namely (1) competent, professional, and independent auditors, (2) independent, strong, and trusted public sector audit institutions, and (3) the existence of public sector auditing standards (Mardiasmo, 2013). Public sector audits are conducted through performance audits (performance audits), financial statement audits, and specific purpose audits. All three are an important part of the public sector audit implementation effort.

The problem of financial leakage is a very serious problem in financial management in the public sector. But the fact is that so far the public has only focused on the problem from the moral aspect, not many are aware that the problem of financial leakage is a matter of administrative failure. Therefore, it is necessary to take steps and the role of supervision of public financial management.

State financial supervision is all actions to ensure that the management of state finances runs in accordance with the goals, plans, and rules that have been outlined (Ilhyaul, 2012). Supervision of regional financial management must be carried out in stages, starting from the smallest level of the internal scope of the regional government in this case the implementation of SPIP at the regional work unit level, internal supervision carried out by the Government Internal Supervisory Apparatus (APIP), to external supervision carried out by the BPK as independent auditing body.

Competence and Professionalism Supervisory

Auditor competence is a qualification that needs to be possessed to carry out an audit properly. One of the good audit qualities is influenced by the auditor's performance (Masood, 2016). There are three kinds of performance auditor competencies, namely personal quality, general knowledge, and special expertise (Rai, 2010). These competencies can be obtained for an auditor through professional education and training for auditors.

One of the efforts to assess APIP's performance is to assess APIP's capability. APIP capability is the ability of APIP to be able to realize APIP's role effectively in carrying out supervisory tasks. It is measured by a model that refers to the Internal Audit Capability Model (IACM) developed by The Institute of Internal Auditors (IIA). The IACM shows steps to move from a less strong level of internal control to a strong and effective state associated with a more

mature organization. In the IACM model, APIP is divided into five levels, namely level 1 (Initial), level 2 (Infrastructure), level 3 (Integrated), level 4 (Managed), and level 5 (Optimizing).

In 2020, BPKP has carried out mapping of APIP capabilities using the Internal Audit Capability Model (IACM) approach. From the mapping results it is known that the APIP capability level of the Banten Provincial Government in 2020 is at level 3. This is more due to several things, among others, the APIP capability level at the Regional Inspectorate is not the main goal/need of APIP, cooperation with regional APIP in order to achieve APIP level 3 capability, there is still a shortage, the Covid-19 pandemic is constrained, local government policies focus on handling Covid-19, which does not pay attention to efforts to increase APIP capabilities, such as fulfilling APIP Level 3 capability infrastructure, and the limited number and capability of APIP HR in Indonesia. Inspectorate to monitor the fulfillment of APIP Level 3 capability infrastructure (BPKP, 2021).

Support for the availability of quality human resources in managing the institution so that it can run optimally is very necessary. Good or bad organizational performance will be largely determined by the performance of the human resources in it, the quality and quantity of available human resources greatly determines the level of organizational success. In carrying out its main duties and functions, the Banten Provincial Inspectorate is supported by the Supervisory Apparatus Resources which are distributed according to the Irbanwil and Secretariat. In 2020, the number of employees of the Banten Province Inspectorate is 124 civil servants, the number of employees by class can be seen in the following table:

Table 2. Number and Distribution of Employees by Class in 2020

No	Status	Level				Total
		I	II	III	IV	
1.	Government Employees	1	7	100	16	124

Source: Inspektorat, 2021

The implementation of the main tasks and functions of the Banten Provincial Inspectorate is supported by the capacity of employees in the field of supervision and JFA certified (Functional Auditor positions are 66 people, P2UPD is 27 people and Audiwan is 3 people so the total Functional is 96 people. Meanwhile, based on the level of education, in 2020 the officers the status of Civil Servants who have the latest education Post-graduate (S2) totaling 47 people and Bachelor (S1) totaling 66 people, Diploma totaling 6 people, high school totaling 2 people, junior high school totaling 1-person Total employees totaling 124 people.

Table 3. Number and Distribution of Employees by Education Level in 2020

Komposisi Jabatan	Level of Education					Total
	S2	S1	D-III	SMA	SMP	
Inspektur	1					1
Secretary	1					1
Irbanwil	3					3
Kepala Sub Bagian	3					3
Auditor	26	35	5			66
P2UPD	14	13				27
Auditor Kepegawaian	1	2				3
Staf Pelaksana		16	2	2	2	20
Total	48	66	6	2	2	124

Source: Inspektorat, 2021

With a good level of ability and competency level in each implementation of the main tasks and functions, it is expected to be able to achieve optimally, for that it is necessary to have an increase in capabilities and competencies both administratively and technically on an ongoing basis. One of the activities to support this is by sending or assigning employees to attend education and training, whether structural, functional, administrative, or technical, such as Training for Functional Auditors and Supervision of the Implementation of Regional Government Affairs (P2UPD).

The State Financial Auditing Standard (SPKN) states that, collectively, auditors must have adequate professional skills to carry out audit duties. This illustrates that all audit organizations are responsible for ensuring that each audit is carried out by auditors who collectively have the knowledge, expertise and experience required to carry out the task. The audit organization must have procedures for recruitment, appointment, continuous development, and evaluation of examiners who have adequate competence (Bastian, 2014). In addition, the examiner (auditor) who carries out the examination according to the Auditing Standards must maintain his competence through continuing professional education. Therefore, every examiner who carries out an examination according to the Examination Standards, every two years must complete at least 80 hours of education that directly improves the professional skills of the examiner to carry out the examination.

Based on the results of the 2020 Government Agency Work Report (LKIP) at the Banten Provincial Inspectorate, it shows that there are still strategic targets for increasing the capacity of the apparatus in 2020 with the achievement of absorption of performance of 64.88%, where this achievement cannot be realized by 100%, from the target of three delivery activities. courses, training, socialization and ASN Technical Guidance, only one activity can be realized. In the absorption of these activities there is efficiency because the number of training and education for Jafung is limited from the Center and its implementation is through Distance Learning.

In general, the competence and professionalism of supervisors at the Banten Provincial Inspectorate has been well developed, it can be seen from the quantity and quality of personnel that is adequate when viewed from the number of auditor functional positions that are sufficient and the competence background possessed. However, during the pandemic, the development and capacity building of auditors became constrained due to the efficiency of the activity budget so that continuing professional education could not run as it should.

In addition to the need to strengthen the competence and professionalism of the supervisory apparatus, another thing that needs to be done is to grow the leadership's commitment in carrying out the supervisory role of regional financial management, because the leader is the main actor on the front line to carry out supervision. So, what must be built is the level of leadership awareness on how to create an effective monitoring implementation.

Strengthening Supervisory Board

The Government's Internal Supervisory Apparatus was formed to assist the implementation of the duties of each top management. For example, the existence of BPKP is designed to assist the President, while the existence of the Inspectorate is designed to assist Governors, Regents, and Mayors. The existence of an internal institution is in line with the organization's needs for an internal organization controlling the organization's performance. The more complex the problems faced by government organizations, the more necessary the existence of these institutions. However, it cannot be ensured that with a sufficient number of supervisory institutions and the implementation of multi-layered supervision, effective supervision results can be obtained.

Sometimes what can happen is that the existence of these institutions further disturbs the auditee, namely by increasing the amount of time that must be devoted only to serving the supervisory apparatus. It is things like this that must be thought about and find solutions for the wider interest.

The current condition for the internal supervisory agency, in this case the Banten Provincial Inspectorate, is the need for a paradigm shift from the existing supervisory institutional function through improving the capability of auditors in carrying out supervision. Because so far there are still internal auditors who position themselves as external auditors by positioning the entity (auditee) as the target object to look for existing problems. Where the Inspectorate should be able to position itself as an internal auditee partner and carry out audits to make system improvements and have the task of assisting management in compiling accountability for good performance.

In addition, the role of the Inspectorate that must be carried out at this time is not only as a watch dog, but also must participate in accelerating government management reform that leads to good governance. Although the role as an effort to prevent fraud cannot be abandoned, the task of updating is very important. The inspectorate is expected not only to provide recommendations as has been done so far, but also to mingle with other government units to carry out reforms so that the management process runs faster.

So far, other problems that still occur in the Banten Provincial Inspectorate are the level of independence which is still not trustworthy. The reason for this concern stems from the existence of failures made by the auditees and auditors regarding transactional accountability audits. The understanding of the auditor's code of ethics needs to be expanded and must be implemented to support the integrity and independence of the function of an auditor. Auditors and auditees must be responsible for maintaining their independence in such a way that the opinions, conclusions, considerations, or recommendations from the results of the examinations carried out are impartial and are seen as impartial by any party.

Implementation of Auditing Standards

The audit of the management and accountability of state finances is carried out in order to create a government that is clean and free from corruption, collusion and nepotism. In order to guarantee the quality of the results of state financial audits, it is necessary to carry out audits based on an audit standard. The audit standard used in carrying out the audit task so far is the State Audit Standard which is stipulated in the Regulation of the Supreme Audit Agency Number 1 of 2017.

The State Financial Audit Standard (SPKN) is a benchmark for conducting audits of state financial management and responsibility. One part of the State Audit Standards is the Statement of Audit Standards (PSP). Audit Standard Statements consist of general standards, audit implementation standards, and audit reporting standards.

The SPKN applies to all audits carried out on entities, programs, activities, and functions related to the implementation of state financial management and responsibility that have an adequate level of confidence. SPKN applies to Government Internal Supervisory Apparatus who conduct performance audits and audits with specific objectives. Evaluation results on the implementation and/or results of SPKN development are reported periodically to BPK at least once every year.

The Inspectorate of Banten Province in carrying out performance audits and audits for certain objectives has referred to the SPKN with the implementation of general standards, audit implementation standards, and audit reporting standards. All provisions of the audit standards have been implemented to support a good and systematic inspection process. As is the case in general standards, it is regulated regarding statements on how the implementation of auditor

ethics, implementation of quality control, auditor competence, inspection communication, and so on which have been regulated in general standards have been implemented and implemented properly by the Inspectorate of Banten Province.

Likewise, the standard of inspection implementation has been used as a reference for the Banten Provincial Inspectorate in carrying out each inspection. In the context of planning assignments, obtaining audit evidence, developing findings, and supervising the Banten Province Inspectorate, all these provisions have been carried out in accordance with existing audit implementation standards. Inspection implementation standards can assist and provide instructions for the Banten Provincial Inspectorate in carrying out the inspection.

Furthermore, in the preparation of reports as accountability for the results of the audit carried out by the Banten Provincial Inspectorate, it is carried out referring to the audit reporting standards. The elements in the overall audit reporting standard have been implemented by the Banten Provincial Inspectorate, such as the fulfillment of reporting obligations in every audit, elements of LHP that have complied with the provisions, implementation of the issuance and distribution of reports in accordance with the provisions, and always monitoring of follow-up results. periodic inspections. Everything has been carried out well by the Banten Provincial Inspectorate in carrying out audit results reporting to each entity.

CONCLUSION

There are still several problems in the implementation of regional financial supervision in the Banten Provincial Government such as the government's internal management system that is still not running optimally, the performance of the supervisory apparatus that has not been able to carry out competent audit standards due to the low competence and professionalism of the internal supervisory apparatus, limited audit resources, time and budget, low leadership commitment in carrying out continuous supervision, weak internal supervisory institutions for integrity and independence, and the existence of internal auditors who position themselves as external auditors by positioning the entity (auditee) as the target object to look for existing problems. In terms of the implementation of auditing standards, the Banten Provincial Inspectorate has carried out all stages in accordance with audit standards ranging from general standards, audit implementation standards, to audit reporting standards, all of which have been taken in accordance with the standards set in the SPKN.

It is necessary to take corrective action in the implementation of comprehensive and sustainable financial management supervision by involving all components of society, the government's internal supervisory apparatus, and external supervisors. It is also supported by optimizing the role and performance of the Government's Internal Supervisory Apparatus and the Supreme Audit Agency. Besides that, it is necessary to increase the capacity and competence of the government's internal supervisory apparatus as well as to strengthen the government's internal supervisory agency, in this case the Inspectorate.

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