



The Role of the Regional Inspectorate as the Internal Supervisor of the Regional Government of Mandailing Natal Regency

Eri Yusnita¹, Syafruddin Ritonga¹, Beby Masitho Batubara¹

¹Master of Public Administration Study Program, Postgraduate Program, Universitas Medan Area

*Corresponding Author: Beby Masitho Batubara

E-mail: beby@staff.uma.ac.id



Article Info

Article history:

Received 27 May 2025

Received in revised form 12

June 2025

Accepted 30 June 2025

Keywords:

Inspectorate

Supervisor

Government

Abstract

This research is motivated by challenges in implementing supervision in the local government of Mandailing Natal Regency, which is the key to achieving effective regional Management and community welfare. The Regional Inspectorate's role as an internal government supervisor is vital to realizing good governance. However, the implementation of supervision by the Inspectorate still faces various obstacles, such as limited human resources, inadequate financial support, and weak internal control of government organizations. This study aims to analyze the role of the Regional Inspectorate as an internal supervisory apparatus of the Regional Government of Mandailing Natal Regency and identify the factors hindering it. Using a qualitative research method with the theory of Thoha (2013), this study shows that the role of interpersonal relations of the Head of the Inspectorate as an exemplary figure has been well implemented, encouraging the improvement of employee performance. The role of information as a monitor and disseminator allows the Head of the Inspectorate to understand internal conditions and solve existing problems. The role of decision-making as an entrepreneur is also carried out effectively to improve organizational performance. The results of this study show the importance of optimizing the role of the Inspectorate to support better governance amid various obstacles.

Introduction

The development of services provided by the village's internal supervisory apparatus (internal auditor) has increased as usual, reflecting the empowerment of the position of the internal supervisory unit in an organization. The role of a watchdog has been a consultant and catalyst for the organization. Based on Law Number 23 of 2014 concerning Regional Government, it is stated that the Regional Apparatus is an assistant to the regional head and the DPRD in implementing government affairs that are the authority of the Regions. The Regional Supervisory Agency, called the Provincial Inspectorate, the District Inspectorate, and the City Inspectorate, is an element of regional supervision led by the Inspector, who in the implementation of supervision is directly responsible to the Governor, Regent, and Mayor.

The organization that supervises the implementation of local government is the regional Inspectorate (El Husein et al., 2025; Latupeirissa & Suryawan, 2021). The regional Inspectorate is tasked with conducting supervision activities within the local government and performing other supervisory duties given by the regional head to the regional Inspectorate (Selanno & Wance, 2021; Tabita et al., 2022; Rumawir et al., 2024; Nur & Mashdurohatun, 2024). The supervision activities are in the form of audits, both financial audits and administrative audits. The regional Inspectorate conducts an internal audit as the executor of supervision to conduct inspections in the Regional Government. The Inspectorate, given the

duties and responsibilities by the regional head, performs the duties and functions of supervision before the BPK carries out supervision as the government's external supervisor. The Inspectorate's Government Internal Supervisory Apparatus (APIP) has a role in (Falah, 2005; Aliwardi, 2023; Mentari & Maksum, 2024; Rachmat & Wijaya, 2024) as a watchdog on implementing government supervision. However, the Government Internal Supervisory Apparatus (APIP) also plays the role of a consultant for the inspection object, where the Inspectorate will carry out more preventive supervision and act as a companion to achieve good governance.

The role of a competent APIP and a professional auditor can realize good governance and produce quality audit results. Auditor, as the government's internal supervisor, is a skilled job. Auditors who work for the government and the community are required to always follow the guidelines of personnel regulations as a state civil servant, and always obey the code of ethics of the Government Internal Supervisory Apparatus (APIP) and the Audit Standards (Government Internal Supervisory Apparatus (APIP) or other applicable audit standards. Therefore, a government auditor knows the stages in conducting supervision to produce work that meets the quality standards that must be met (BPKP, 2014; Manawan et al., 2023; Anugraheni et al., 2022).

Internal auditors carry out internal audits, which are conducted by auditors who conduct independent assessments of a government organization to test and evaluate the activities carried out by the government organization. In addition, as a supervisory apparatus for internal auditors, the regional Inspectorate can improve the performance of effective and efficient government organizations (Boynton & Kell, 2003; Kopong et al., 2024; Istiqamah & Abdullah, 2023).

The duties and functions of the Inspectorate are regulated in the Regulation of the Minister of Home Affairs No. 64 of 2007 concerning Technical Guidelines for the Organization and Governance of Provincial and City Regency Inspectorates. In the Permendagri, it is stated that the Inspectorate carries out supervisory duties on the government. These duties and functions are: 1) Planning of supervision programs; 2) Policy formulation and supervision facilitation; and 3) Inspection, investigation, testing, and assessment of supervisory duties.

Supervision is needed in the government's implementation to achieve good governance. In the implementation of supervision and guidance of the Inspectorate, there are still various obstacles to carrying out their duties properly; these obstacles are human resources, which are considered to still lack support, have limited funds, and have weak internal control of a government organization. The main factors that can increase the percentage of success in supervision are the Government Internal Supervisory Apparatus (APIP) 's effectiveness and ability to utilize the resources appropriately and efficiently. Therefore, APIP can make adjustments to carry out the audit process to achieve effective and efficient governance (Putri et al., 2023; Firmansyah et al., 2023; Indriani et al., 2024; Azaluddin, 2022).

These effectiveness factors align with the role of auditors to improve the effectiveness of risk management, control, and governance of government organizations (Momani, 2024; Netshifhefhe et al., 2024). In addition to conducting audits, auditors also carry out the development of the Government Internal Control System (SPIP), which is stated in Government Regulation 60 of 2008 concerning the Government Internal Control System. The duties and functions of the Functional Position of Auditor and Supervisor of the Implementation of Local Government Affairs are explained in the Regulation of the Regent of Mandailing Natal Number 88 of 2022 concerning the position, organizational structure, primary duties and functions as well as the work procedures of the Regional Inspectorate of

Mandailing Natal Regency in general has supervisory duties which include audit assignments, reviews, monitoring and evaluation.

In the implementation of supervision of government administration, APIP is expected to guide the Code of Ethics that the Indonesian Government Internal Auditors Association has made (Laraswati et al., 2023; Harahap et al., 2024; Simanjuntak & Sensi, 2023). The demands of the auditor's attitude and behavior in supervisory duties must meet the criteria of Integrity, Objectivity, Confidentiality, Competence, Accountability, and Professional Behavior.

The organizational structure of the Mandailing Natal Regency Regional Inspectorate as stated in the Mandailing Natal Regent Regulation number 88 of 2022 concerning the position, organizational structure, duties and functions as well as work procedures of the Mandailing Natal Regency Regional Inspectorate consists of the Inspector as the head of the Inspectorate, the Secretary who heads the secretariat, the Assistant Inspector of Fields (Urban), and functional positions as inspectors. However, the number of functional positions is still minimal due to the inadequate number of inspectorate employees.

The obstacles faced by the government's internal inspection apparatus also include the distance from the inspection object, which is quite far, especially in the village inspection. The road access also has a fairly heavy terrain that can hinder inspection. Moreover, at the time of the audit, many audit objects (Obrik) still have not provided cooperative behavior with the examiner, which can hinder the delivery of the audit results.

It is indicated that the supervision carried out by the Mandailing Natal Regency Regional Inspectorate is still constrained by the number of officers, consisting of 19 out of a total of 57 employees of the Mandailing Natal Regency Regional Inspectorate. Meanwhile, the number of inspection objects amounted to 35 OPDs and 377 village governments in Mandailing Natal Regency, so that the implementation of supervision was carried out by all Government Internal Supervisory Apparatus (APIP) at the Mandailing Natal Regency Regional Inspectorate. With a relatively large number of inspection objects, it is expected that the number of government internal supervisory apparatus owned by the Regional Inspectorate of Mandailing Natal Regency $\pm$ 57 people, with details of 13 auditors and 10 P2UPD people. This number is expected to facilitate the audit process, namely, audit, review, evaluation, and monitoring, and can provide quality audit results.

With the limited resources and time available to the Mandailing Natal Regency Regional Inspectorate, the employees of the Mandailing Natal Regency Regional Inspectorate must work extra hard to supervise the implementation of government in Mandailing Natal Regency for the implementation of quality, objective, and transparent supervision activities.

This study aims to analyze the role of the Regional Inspectorate as an internal supervisory apparatus of the Mandailing Natal Regency Regional Government. This analysis focuses on how the Inspectorate carries out its function in ensuring good governance through effective internal oversight. In addition, this study also aims to identify factors that hinder the implementation of the Inspectorate's role as an internal supervisor, such as limited human resources, funding, and weaknesses in the internal control of government organizations.

Methods

This research uses a qualitative method with a descriptive approach to understand the role of the Inspectorate as the internal supervisor of the Regional Government of Mandailing Natal Regency. According to Cresswell (2013), this approach creates a holistic picture through the informant's words and views in a natural context. As described by Bogdan and Taylor (in Moleong, 2016), descriptive research produces data in the form of words or behaviors that can

be observed to provide a systematic and accurate picture of social phenomena. This method was chosen because it effectively explores the views, attitudes, and experiences of directly involved informants, providing actual and contextual research results as an empirical foundation for new concepts.

This research was carried out from May to July 2024 with the research location at the Mandailing Natal Regency Inspectorate Office, which is located at Jl. H. Abdul Rasyid Nasution, Payaloting Office Complex, Panyabungan District, Mandailing Natal Regency. This location was chosen because of its relevance as an internal supervisory institution of local government, which is the primary focus of the research.

The data sources in this study consist of primary data and secondary data. Primary data was obtained directly from research informants through interviews to explore relevant information about the role of the Inspectorate as an internal supervisory apparatus of the government in Mandailing Natal Regency. Meanwhile, secondary data is obtained from sources such as literature books, official documents, and other relevant references, which have previously been processed or compiled by other parties. The combination of these two types of data is used to provide a comprehensive and in-depth picture of the research focus.

Research informants have in-depth knowledge about the object being studied, determined through purposive sampling techniques (Sugiyono, 2016). The informants in this study are divided into three categories: key informants, namely Mr. Hardiansyah P. Nasution, MM, as the Assistant Inspector for Performance Supervision and Finance; the primary informants, namely Mr. Imran Nawawi, SE, as the Assistant Inspector for Supervision and Public Services, and Mr. Rusmin El Husein, SH, as the Head of the General and Personnel Subdivision; and supporting informants, namely Mrs. Latifah Anggraini Harahap, SH, as the First Expert Auditor, and Mrs. Hotnida Sari Hasibuan, SKM, as the Government Internal Supervisory Analyst (APIP). All three provide essential data to support the analysis and discussion of the research.

Data collection techniques include observation, interviews, documentation, and data triangulation. Observations were carried out by direct observation in the field, open interviews to gather information from relevant informants, and documentation to review pertinent documents and archives. Data triangulation is used to compare and test the validity of information from various sources, such as Inspectorate officials and village heads. This approach ensures the data is valid and provides a comprehensive picture.

The data analysis technique uses the interactive analysis model of Miles & Huberman (2014), covering four stages: data collection, data reduction, data presentation, and drawing conclusions or verification. Data was collected through interviews, observations, and documentation. Data reduction is done by filtering and organizing information to be more focused and relevant to the research objectives. Data presentation uses matrices, graphs, or charts to facilitate the understanding of phenomena. Conclusions and verification are carried out continuously to ensure the validity of the findings through reflection and discussion. This approach ensures systematic analysis and produces accurate findings.

Results and Discussion

The Role of the Regional Inspectorate as an Internal Supervisor of the Regional Government of Mandailing Natal Regency

In the role of a competent APIP and a professional auditor, one can realize good governance and produce quality audit results. Auditor, as the government's internal supervisor, is a skilled job. Auditors who work for the government and the community must always follow the

personnel regulations as a state civil servant and obey the code of ethics of the Government Internal Supervisory Apparatus (APIP) and the applicable Audit Standards. Therefore, a government auditor knows the stages in conducting supervision to produce work that meets the quality standards that must be met.

Internal auditors also carry out internal audits, which are conducted by auditors who conduct independent assessments of a government organization to test and evaluate the activities carried out by the government organization. In addition, as a supervisory apparatus for internal auditors, the regional Inspectorate can improve the performance of effective and efficient government organizations. To find out the informant's response about the results of the role of the Regional Inspectorate as the internal supervisor of the Mandailing Natal Regency Regional Government, in this case, the author analyzes using the theory of Thoha (2013) as follows:

Interpersonal Role

Ceremonial activities are in connection with the position attached to the leader. The status requires that leaders be willing to accept invitations, attend ceremonies, and other ceremonial events. Because the leader has a high position, the leader must always have specific contacts with outside parties.

Mr. Hardiansyah P. Nasution, MM, explained the role of interpersonal relationships, as the Assistant Inspector for Performance and Financial Supervision of the Regional Mandailing Natal Regency, regarding the Regional Inspectorate's role as the Regional Government of Mandailing Natal Regency's internal supervisor in carrying out several legal and social activities.

Every Monday, you must attend the ceremony as long as he leads, and he never misses the ceremony, even related to invitations from outside or internal governments; he also must attend it and determine the schedule so as not to collide with formal and informal invitations. In between his busy schedule, he constantly monitors the performance of his employees regarding reporting and responsibility for the implementation of the tasks performed.

Mr. Imran Nawawi, SE, as the Assistant Inspector for Public Service Supervision and Regional Development of Mandailing Natal Regency, also explained the role of interpersonal relationships:

Suppose activities are held at the Mandailing Natal Regency Regional Inspectorate office or outside the government. In that case, he will be present to enliven these activities, such as going green and cycling every Sunday. He will be present and continually invite us when such an activity occurs. In addition, he also monitors the performance of his employees. He assists in implementing biocratic reform programs, minimum service standards, and procurement of goods/services in the Regions and Villages.

Mr. Rusmin EL Husein, SH, also explained the role of interpersonal relationships. As the Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

Here, he does his role very well, in our opinion, because he always maintains good relations and interacts with colleagues, staff, and other people outside the government to get information. The Regional Inspectorate of Mandailing Natal Regency needs positive support. Hence, he has much contact with several individuals or specific groups outside other Regional governments.

Mrs. Latifah Anggraini Harahap, SH, also explained the role of interpersonal relationships. As JF. First expert auditor:

Yes, the Regional Inspector, as the leader of the Regional Inspectorate and the internal supervisor of the Mandailing Natal Regency Regional Government, maintains an external contact network to provide information and support. This network is essential to support the supervisory function and improve the effectiveness of supervisory tasks, the reasons and ways the Regional Inspector maintains a network of external contacts such as access to best practices and innovations By establishing relationships with supervisory agencies, professional organizations, and practitioners in the field of supervision, the Regional Inspector can gain insight into best practices, the latest innovations, and effective supervision methods. This helps them to update their approach and implement better solutions in their supervisory tasks.

Ibuk Hotnida Sari Hasibuan, SKM, also explained the role of interpersonal relationships. As a Government Internal Supervisory Analyst (APIP):

Maintaining an external contact network to provide information and support is essential to support the supervisory function and improve the effectiveness of supervisory tasks, the reasons and ways in which the Regional Inspector maintains the external contact network such as resource technical support, strengthening of relationships with authorities and consultation and feedback The external contact network allows the Regional Inspector to obtain input and consultation from other experts or practitioners in the field of supervision and Management. This helps them make better decisions and adapt their strategies to existing needs and challenges.

Based on the description of the interview above, the author concludes that the *Interpersonal Role* is the role of the Head of the Regional Inspectorate of Mandailing Natal Regency as a *figurehead* is carried out very well where to improve the performance of his employees he must set an example for his employees to carry out their performance seriously. This study shows that the Head of the Regional Inspectorate of Mandailing Natal Regency carries out the role of *an interpersonal leader* quite well, as measured by *figures*. It is proven that the Head of the Regional Inspectorate of Mandailing Natal Regency can carry out his role as a *figurehead*, which is carried out to represent the government he leads in every opportunity and problem that arises formally. The Head of the Regional Inspectorate of Mandailing Natal Regency also carries out his role as a *liaison*, where this role builds and maintains contacts within and outside the government to provide information to his employees so that the information obtained can be used as support to carry out his duties as a supervisor.

Informational Role

Interpersonal roles put leaders in a unique position when getting information. External relationships get special information from their outside environment, and leadership activities make the leader the information center for their organization.

Mr. Hardiansyah P Nasution, MM, explained the role of the relationship with this information. As the Assistant Inspector for Performance and Financial Supervision of the Mandailing Natal Regency, regarding the role of the Regional Inspectorate as the Internal Supervisor of the Regional Government of Mandailing Natal Regency in receiving various information from its employees

“In this case, he as the head of the Regional Inspectorate of Mandailing Natal Regency constantly monitors and collects information obtained from his employees related to the implementation of internal exposure to the results of direct supervision and asks all

of us if the information received is considered necessary, he immediately tells us all or tells us to convey it to other friends.”

Mr. Imran Nawawi, SE, as the Assistant Inspector for Public Service Supervision and Regional Development of Mandailing Natal Regency, also explained the role of the relationship with this information:

“Yes, he is also always fair and able to filter information that involves his employees debating issues related to preparing technical guidelines for public services and regional and village development supervision. That way, he can better know the situation that occurs in his regional Inspectorate and can learn directly about internal problems with employees, so that it is beneficial for the performance of his employees.”

Mr. Rusmin EL Husein, SH, also explained the role of the relationship with this information. As the Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

“In the role of a spoke person, he can also convey information to the government outside and usually convey to other governments about the task of preparing coordination materials, policy formulation, as well as the implementation of general affairs and personnel administration of the Mandailing Natal Regency Regional Inspectorate when he is invited as a speaker in other activities.”

Mrs. Latifah Anggraini Harahap, SH, also explained the role of interpersonal relationships. As JF. First expert auditor:

“Yes, the Mandailing Natal Regency Regional Inspectorate, as the internal supervisor of the local government, should provide information through direct and clear interaction with its employees. This is important to ensure that employees understand their duties and responsibilities and the procedures and policies that apply. How can the Regional Inspectorate of Mandailing Natal Regency effectively communicate with its employees, such as conducting Routine Meetings and Briefings, by holding regular meetings or briefings with employees to convey the latest information, provide instructions, and discuss important issues. These meetings allow for two-way discussions and allow employees to ask questions or seek clarification.”

Ibuk Hotnida Sari Hasibuan, SKM, also explained the role of interpersonal relationships. As a Government Internal Supervisory Analyst (APIP):

“Now as the internal supervisor of the Regional Government, providing clear information to its employees is very important to ensure that employees understand their responsibilities, as well as the procedures and policies that apply several effective ways of communication such as carrying out procedures and policies, this is important for the Regional Inspectorate of Mandailing Natal Regency to ensure that all employees get clear information about procedures, policies, and work standards. This can be done through written documents, manuals, or guides easily accessible to employees. Training and workshops are also held to improve employees' skills and understanding of their duties. This training is also an opportunity to update employees on policy or procedure changes.”

Based on the description of the interview above, the author concludes that the *Informational Role* is the role of a monitor and disseminator. The role of the Head of the Regional Inspectorate of Mandailing Natal Regency can know the situation well and can know directly about internal problems in his employees so that it is beneficial for the performance of his employees. In this study, it is shown that the role of the leader is *informational* based on the role of the leader as

a monitor is quite good It is evident from the Head of the Regional Inspectorate of Mandailing Natal Regency that he can carry out the role of a monitor in each of his activities This can be seen in conveying information from outside the government or into the government area, information that comes from his subordinates or staff to his subordinates or other staff.

Decisional Role

The role of the leader is to make strategies in the organization he leads. This strategy-making process is simply called a process that makes organizational decisions significantly and is related.

Mr. Hardiansyah P. Nasution, MM, explained the role of the decision-maker. As the Assistant Inspector for Performance and Financial Supervision of the Mandailing Natal Regency, regarding the role of the Regional Inspectorate as the internal supervisor of the Mandailing Natal Regency Regional Government in seeking renewal of opportunities in the organization and environment, and initiating projects that cause change

“Here he always encourages fellow employees to carry out internal supervision of the performance and finances of the Regions and Villages through audits, reviews, evaluations, monitoring and other supervisory activities in a relatively firm and straightforward way, if he sees that his employees at work look negligent or there is a debate in reporting the results of his performance, he must usually carry out a firm reprimand so that his employees can carry out their performance properly.”

Mr. Imran Nawawi, SE, as the Assistant Inspector for Public Service Supervision and Regional Development of Mandailing Natal Regency, also explained the role of the decision-maker:

“When there are activities or events in the government Inspectorate, he plays a very active and relaxed role in encouraging us, he will approve of it if there are ideas that we pour out for the event and almost every week on Sunday morning he will invite us to do all the existing activities, he also always gives good direction to all of us in controlling the quality in carry out supervision.”

Mr. Rusmin EL Husein, SH, also explained the role of decision-makers. As the Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

“Here, he is certain that when there are any problems in this government, he must be very responsible for solving them. Usually, the issues that occur when employees have conflicts with fellow employees must be addressed with a strategic solution. Moreover, in every meeting, he must ask about any obstacles faced by his employees, and he also works with us directly to find a solution to eliminate these obstacles.”

Mrs. Latifah Anggraini Harahap, SH, also explained the role of interpersonal relationships. As JF. First expert auditor:

“Like leaders in other managerial positions, Regional Inspectors can run into conflicts when making important decisions. This conflict can arise from various sources, both internal and external. Types of disputes that the Inspector may face, such as a conflict of interest, where the source of the decision may affect different parties with different interests. For example, decisions about corrective action against a particular unit may face resistance from parties who feel negatively affected. In handling this, leaders must ensure that decisions are made based on objectivity and compliance with regulations. Identifying and managing conflicts of interest with transparency can help reduce potential bias. “

Ibuk Hotnida Sari Hasibuan, SKM, also explained the role of interpersonal relationships. As a Government Internal Supervisory Analyst (APIP):

“Experiencing conflicts when making decisions, where this conflict can arise from various sources, both internal and external. Types of disputes that the Inspector may face include communication conflicts where there is ambiguity or differences in understanding of the policies or instructions. For example, different teams may have different interpretations of the new policy, so ensuring that communication is done clearly and consistently and providing a forum for feedback and clarification can help minimize conflict.”

Based on the interview description above, the author concludes that the *Decisional Role* is *entrepreneurial*, carried out well by the head of the Regional Inspectorate of Mandailing Natal Regency, because it improves the performance of its employees. In this study, it shows that the role of the leadership of the Head of the Regional Inspectorate of Mandailing Natal Regency as a *director* is carried out very well where to improve the performance of its employees requires the role of a leader who can be tasked with securing the running of activities and maintaining conduciveness in a job. To prove it, a leader here also carries out the role of *resource allocation*, which must be carried out because this role is directly related to the decision-making process and the performance of their employees.

In the development of community economic activities in Mandailing Natal Regency, especially in the urban area of Panyabungan, there has been a significant increase in vehicle ownership, both two-wheeled and four-wheeled.

Factors Inhibiting the Role of the Regional Inspectorate as the Internal Supervisor of the Regional Government of Mandailing Natal Regency

The following is a statement from several related speakers about the supporting and inhibiting factors in the role of the Regional Inspectorate as the internal supervisor of the Mandailing Natal Regency Regional Government. Based on the interview results conducted by the researcher, what are the supporting factors for the role of the Regional Inspectorate as the internal supervisor of the Regional Government of Mandailing Natal Regency, as explained by Mr. Hardiansyah P Nasution, MM? As the Assistant Inspector for Regional Performance and Financial Supervision of Mandailing Natal Regency said;

“Here are the supporting factors as the internal supervisor of the Mandailing Natal Regency to improve employee performance, such as honesty, integrity, objectivity (impartiality), independence, capability, and willingness to move forward.”

Mr. Imran Nawawi, SE, as the Assistant Inspector for Public Service Supervision and Regional Development of Mandailing Natal Regency, also explained whether there are inhibiting factors in the Regional Inspectorate as the internal supervisor of the Mandailing Natal Regency Regional Government.

“Yes, there must be obstacles in the work, such as the distance of the inspection location, a lack of cooperation in conducting inspections of supervisory apparatus, and time constraints that occur when employees carry out supervision.”

Based on the interview description above, the author concludes that the supporting factors in the role of the Regional Inspectorate as the internal supervisor of the Mandailing Natal Regency Regional Government are honesty, integrity, objectivity (impartiality), independence, capability, and willingness to be invited to advance. Because that is the supporting factor in improving the performance of employees. Moreover, the inhibiting factors often found in

carrying out tasks in the field include the distance of the inspection location, a lack of cooperation in conducting inspections of supervisory apparatus, and time limitations.

Conclusion

The study results show that the Mandailing Natal Regency Regional Inspectorate has a strategic role as an internal supervisor of the government. The Head of the Inspectorate plays an effective role in three main dimensions: interpersonal relationships, which are demonstrated through leadership as a figurehead who sets an example and maintains interpersonal relationships; informational roles, which include the effective delivery of information between internal and external governments; and the role of decision-makers, which is demonstrated through the handling of disruptions and the allocation of resources to ensure smooth government oversight. However, several inhibiting factors exist, such as the distance of the examination location, lack of cooperation from the supervised parties, and time constraints. Supporting factors include honesty, integrity, objectivity, independence, and supervisory capabilities, which are the key to supervision success.

To increase the effectiveness of the role of the Regional Inspectorate, the Head of the Inspectorate is advised to give strict sanctions according to the level of violation to employees who are negligent in carrying out supervisory duties. Internal supervisory employees also need to prioritize the values of honesty, discipline, and responsibility to ensure that the entire supervision process runs well. In addition, improving training and work facilities can solve operational obstacles, so the Inspectorate can be more effective in supporting good governance.

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