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The Effectiveness of the Role of the Government Internal Control Apparatus in Efforts to Prevent Corruption

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Abstract: The objectives of this research are to understand the mechanisms and procedures implemented by Government Internal Control Apparatus (APIP) in performing oversight and preventing corruption, and to identify the factors affecting the effectiveness of APIP's role in preventing corruption in government institutions. The method used in this research is qualitative descriptive. In the long term, consistency and sustainability in conducting internal oversight and following up on audit findings are expected to create a clean, transparent, and accountable government. Consequently, public trust in the government will increase, and the management of state resources can be carried out better for the welfare of society. The research has several significant practical contributions. Firstly, this research can help strengthen internal oversight policies and procedures in government institutions. By identifying weaknesses and risks in the existing control system, this research provides concrete recommendations for improvements that can be implemented by the relevant institutions. This will enhance the effectiveness of oversight and reduce the opportunities for corruption. The limitations of research on the effectiveness of the role of government internal control apparatus in preventing corruption often include the limited availability of data and inconsistent quality of reports. Limited or incomplete data collection can affect the accuracy of the assessment of effectiveness and lead to results that do not fully reflect reality.

Keywords: Internal Control, Government, Corruption.

INTRODUCTION

The prevalence of corruption within government agencies is on the rise, with both central and regional agencies demonstrating a proclivity for engaging in criminal acts of corruption (Dudy & Ashady, 2023). As reported by katadata.co.id (2024), the Corruption Eradication Commission (KPK) has handled 161 cases of criminal acts of corruption throughout 2023. The majority of cases were identified at the district/city government level (pemkab/pemkot), representing 53 cases or 39.92% of the total corruption cases. Additionally, the KPK addressed 52 cases of corruption originating from ministries and institutions. Additionally, instances of corruption were identified within the provincial government, with 22 cases documented. This represents an increase from the figures recorded in 2022, when the Corruption Eradication

Commission (KPK) handled only 36 cases (ICW, 2023). It is imperative that eradication and prevention efforts be implemented to prevent the pervasiveness of corruption, particularly within the government sector.

The Government Internal Control (PIP) apparatus represents an essential component of the government's strategy for maintaining accountability and transparency in public administration. The Government Internal Control Apparatus (APIP) is of critical importance in guaranteeing that each process and policy is conducted in accordance with applicable regulations and the highest ethical standards. As posited by Sosiawan (2019), the efficacy of APIP in anti-corruption endeavours can be discerned from a number of pivotal factors, including supervisory mechanisms, risk assessment, education and training, and the enhancement of the apparatus' capacity and integrity. An effective supervisory mechanism constitutes the primary foundation for the prevention of corruption. The APIP is responsible for conducting audits, inspections and examinations of each work unit within the government. Such activities enable APIP to identify potential irregularities or instances of abuse of authority at an early stage. Furthermore, transparent and accountable supervisory mechanisms can also serve to prevent corrupt practices by instilling a sense of apprehension regarding the possibility of supervision and the imposition of stringent sanctions. The implementation of information technology in supervision serves to enhance the efficacy of APIP in the fulfilment of its obligations, as it facilitates the monitoring and documentation of each transaction and activity that is susceptible to corruption.

A corruption risk assessment is a proactive measure that must be undertaken by APIP in order to identify areas or sectors that are susceptible to corruption. The results of this assessment will enable APIP to develop more targeted strategies and preventive measures. For instance, sectors characterised by substantial financial resources and the acquisition of goods and services are frequently the primary focus of corrupt activities. As posited by Saptono & Purwanto (2022a), the regular undertaking of risk assessments enables APIP to prioritise the supervision and control of these sectors, and to develop policies that serve to minimise the risk of corruption. It is similarly important to provide education and training for state apparatus in order to enhance the efficacy of APIP's role. Training programmes can facilitate a comprehensive understanding of the significance of integrity, work ethics and the adverse consequences of corrupt practices amongst the relevant personnel. Moreover, training programmes should encompass the latest developments in audit and supervision techniques, taking into account technological and regulatory advancements. Consequently, the apparatus is not only imbued with a profound sense of moral responsibility, but is also equipped with the requisite competencies to discharge their internal control responsibilities in an efficacious manner.

The enhancement of the capacity and integrity of the apparatus is also a pivotal element in guaranteeing the efficacy of APIP. Apparatus that are competent and demonstrate high levels of integrity will be better equipped to fulfil their duties in an appropriate manner and will be less susceptible to offers of corruption. This capacity building can be achieved through the implementation of formal education, continuous training, and transparent and equitable career development strategies. Furthermore, a rigorous system of incentives and sanctions must be established to encourage the apparatus to uphold their integrity and professionalism. It is similarly crucial that government leaders demonstrate a robust commitment to supporting the role of APIP (Aditya et al., 2024). Such support may be manifested in the form of policies that reinforce the autonomy and fortitude of APIP in the execution of its supervisory functions, as well as the provision of requisite resources to fulfil its obligations. In the absence of robust backing from those in positions of authority, the APIP will encounter significant challenges in the fulfilment of its obligations. These may include the exertion of political influence, the lack of adequate financial resources and the restricted accessibility of information. Furthermore,

public participation is a significant factor in determining the efficacy of the APIP. The active reporting of suspected corruption and expression of discontent with inadequate public services by communities will facilitate the identification and handling of corruption cases by APIP. It is recommended that the government implement measures to facilitate community involvement through various channels, including online reporting, public discussion forums, and anti-corruption campaigns (Exandi, 2023).

Previous research (Rustendi, 2018) indicates that the objective of enhancing the responsibilities of government internal supervisors (APIP) is anticipated to be achieved, with the aim of facilitating the performance of internal supervisors as government partners in combating corruption and general criminal acts online. As Eldayanti et al. (2020) have observed, the existence of overlapping authority and the non-fulfillment of standards in the accountability report render the system prone to manipulation, thereby increasing the potential for fraud. The implementation of risk assessment and control activities has been demonstrated to have a detrimental impact on instances of fraud within the context of fund management. The findings of Novasari and Kusumo's study indicate that all variables exert a positive influence on fraud in fund management, underscoring the necessity for vigilance (Novasari & Kusumo, 2022). Despite the identification of various mechanisms and procedures implemented by the Government Internal Control Apparatus (APIP) in the prevention of corruption, several gaps in these procedures remain. The gap analysis of this article reveals that numerous studies emphasise the significance of risk assessment, education, training and leadership support. However, few have investigated the manner in which these factors interact in specific contexts, such as the variations in organisational culture and the differing implementations of technology across different regions.

In order to meet the challenges of the digital era, it is essential that the APIP demonstrates adaptability in response to technological developments. The utilisation of information and communication technology (ICT) in the supervisory process has the potential to enhance the efficiency and accuracy of APIP's operations. The deployment of digital-based surveillance systems enables APIP to undertake real-time monitoring of transactions, facilitate the rapid analysis of data, and identify anomalies or suspicious patterns. As Agung (2022) notes, technology can also be leveraged to enhance transparency by facilitating public access to information via official government portals. The efficacy of APIP's role in corruption prevention efforts is contingent upon a number of factors, including robust oversight mechanisms, sound risk assessment, ongoing education and training, the enhancement of the apparatus' capacity and integrity, support from government leaders, and active community participation. The optimal functioning of APIP is contingent upon the synergy of all these factors, which will enable it to become the frontline in the fight against corrupt practices, thus creating a clean, transparent, and accountable government.

METHOD

This research employs descriptive qualitative methods to gain a comprehensive understanding of the role and efficacy of the Government Internal Control Apparatus (APIP) in preventing corruption. The data collection techniques employed in this research comprise a comprehensive search of relevant literature, including journals, articles, research, theses and other supporting research, as well as in-depth interviews with APIP officials and a detailed analysis of pertinent policy documents and audit reports. The analysis of documents enables the researcher to gain an understanding of the framework and policies that govern internal oversight. Direct observation, on the other hand, allows the researcher to gain insight into the practical application of the oversight mechanism.

The data collected is analysed using thematic techniques. Thematic analysis comprises the identification, analysis and reporting of patterns or themes that emerge from the collected

data. The data will be subjected to a thorough reading in order to gain an understanding of the context and content. Subsequently, the data will be coded in order to identify the key themes pertaining to the efficacy of APIP's role. Once the key themes have been identified, they will be subjected to further analysis in order to ascertain the relationships and implications for the prevention of corruption. This technique enables researchers to gain a comprehensive understanding of the factors that influence APIP's performance and to identify areas that require further improvement or intervention in order to prevent corruption more effectively. The descriptive qualitative approach entails the collection of narrative data through a variety of techniques, including in-depth interviews, participatory observation, and document analysis. In-depth interviews with APIP and relevant officials permit researchers to obtain first-hand insights into their experiences, perspectives, and practices employed in the oversight and prevention of corruption. In this manner, researchers are able to discern the factors that either facilitate or impede the efficacy of APIP's role.

RESULTS AND DISCUSSION

Corruption that Impedes Clean and Transparent Government

Corruption is a highly complex and multifaceted issue that has a detrimental impact on numerous aspects of community life and governance. In Indonesia, corruption represents a significant impediment to the establishment of a government that is perceived as being free from undue influence, transparent in its operations, and answerable to the public. The phenomenon of corruption not only undermines public trust in government, but also has a detrimental impact on economic growth, increases poverty levels and worsens the quality of public services. As Iqbal et al. (2022) observe, efforts to prevent and eradicate corruption have become a central focus of bureaucratic reform and governance in Indonesia.

One of the factors that contribute to the prevalence of corruption is the presence of loopholes within the government's internal control system. This creates a gap that allows irregularities and the abuse of authority by state apparatus. In practice, the eradication of corruption is a challenging endeavour, particularly given the difficulty in providing irrefutable evidence. Furthermore, it is challenging to detect corruption using definitive legal grounds. Nevertheless, the potential for corruption remains a latent threat that both the government and society must be mindful of (Suryani, 2013).

Government Internal Control Apparatus (APIP)

An effective Internal Control System (ICC) constitutes a vital element of an optimal governmental management structure. The APIP plays a pivotal role in the development and implementation of an efficacious SPI in every government agency. The system comprises a variety of procedures and mechanisms that are intended to guarantee that all government activities are conducted in accordance with applicable regulations and to mitigate the risk of errors or irregularities. As Amat Budiman (2017) asserts, robust SPI development is conducive to enhanced transparency and accountability in the administration of state finances and assets. In addition to its supervisory role, APIP serves as a partner to government agencies, supporting them in the fulfilment of their duties. In this context, APIP offers guidance and advice to government departments on a range of managerial issues, including financial management, reporting, and regulatory compliance. APIP facilitates the enhancement of the capacity and competence of government officials in the effective and efficient fulfilment of their duties (Ifrani, 2018).

The Government Internal Control Apparatus (APIP) plays a pivotal role in addressing this deficit through the implementation of an efficacious supervisory apparatus. The APIP is responsible for ensuring that all activities and transactions conducted by government agencies are carried out in accordance with the relevant regulations and in compliance with the highest

ethical standards. By conducting audits, inspections, and continuous monitoring, APIP is able to identify potential risks and irregularities that could potentially lead to acts of corruption (Saptono & Purwanto, 2022b). The supervisory mechanism employed by APIP encompasses a range of strategic measures. Internal audit represents one of the principal instruments employed by APIP for the assessment of compliance and efficacy within the internal control system. Such audits are conducted on a periodic basis and in a comprehensive manner, encompassing both financial and operational aspects of government organisations. Through the implementation of audit procedures, APIP is able to identify and analyse potential deficiencies within the system, subsequently providing detailed recommendations for enhancement.

Furthermore, inspections are of significant importance in the context of oversight, particularly in relation to areas or activities that are deemed to be at elevated risk of corruption, such as the procurement process. As posited by Rahim et al. (2023), these inspections enable APIP to guarantee that each phase of the process is conducted in accordance with the pertinent regulations, thereby reducing the potential for corruption. Furthermore, APIP employs corruption risk assessment procedures as a proactive measure to prevent corruption. The objective of this risk assessment is to identify areas or activities that are particularly susceptible to corruption. In conducting a risk assessment, APIP will analyse a number of factors, including the complexity of the process, the amount of funds involved and the history of previous violations. Based on the findings of this risk assessment, APIP formulates strategies and action plans that are more targeted and efficacious in preventing corruption (Moonti & Kadir, 2018).

Furthermore, the corruption prevention procedures implemented by APIP encompass the provision of education and training for government employees. Training programmes are provided for employees with the objective of fostering an understanding of the importance of integrity, work ethics and the negative impacts of corruption. Furthermore, the training encompasses an understanding of the regulations and procedures that must be adhered to, as well as the capacity to identify and report instances of corruption. It is anticipated that with the provision of suitable education and training, all employees will demonstrate a high level of awareness and commitment to maintaining the integrity and transparency of their work environment. One of the primary obstacles to effective monitoring and prevention of corruption is the resistance of those engaged in corrupt activities. As Nunu et al. (2017) observe, this resistance can manifest in a number of ways, including a lack of cooperation in the audit process and the manipulation of data and information. In order to surmount this challenge, it is imperative that APIP is endowed with the requisite independence and authority to discharge its duties without undue intervention or pressure from other parties. It is imperative that supportive regulations, such as anti-corruption legislation and government regulations pertaining to internal control, are in place to provide a robust legal foundation for APIP actions. Inapty and Martiningsih (2016) posit that enhancing the capacity and competence of APIP employees through training and professional development is crucial to ensure that they remain current with the latest methods and are equipped to navigate evolving challenges.

One of the functions of the Anti-Corruption and Integrity Commission (APIP) is to oversee and assess the performance of government agencies. The APIP is tasked with ensuring that all programmes and activities implemented by the government are in accordance with the plans that have been set and achieve the expected results. Such supervision encompasses the evaluation of budget utilisation, project implementation, and the attainment of outputs and outcomes associated with government programmes. As Wati (2022) notes, the supervisory function enables APIP to identify and overcome obstacles or deviations that may arise in programme implementation. Furthermore, the APIP plays a pivotal role in the prevention and detection of fraud. In order to fulfil this function, APIP conducts a variety of audit activities, including both internal audits and special audits. The objective of these audits is to identify any irregularities or instances of fraud in the management of state finances. Furthermore, APIP is

responsible for educating government officials on the significance of integrity and ethical conduct in the fulfilment of their duties. It is of the utmost importance to maintain public trust in government, and thus this anti-fraud initiative is a crucial component of that effort (Kristiono et al., 2020).

Steps to Supervise and Prevent Corruption in the Government

The long-term success of APIP's anti-corruption efforts is contingent upon the dedication and ethical standards of all personnel, as well as the backing of leadership and the broader community. The implementation of effective mechanisms and procedures, supported by technology and good collaboration, will enable APIP to play an important role in the creation of a clean, transparent, and corruption-free government. The success of this endeavour will enhance public confidence in the government and elevate the calibre of public services and the stewardship of state resources, thereby conferring substantial benefits for the community's well-being (Adha Inapty & Martiningsih, 2016).

The supervision and prevention of corruption by the Government Internal Control Apparatus (APIP) is a complex and comprehensive process, involving a range of mechanisms and procedures designed to detect, prevent and follow up on acts of corruption within the government environment. As Susilawati (2015) notes, the APIP is responsible for ensuring that all activities and operations within government agencies are conducted in accordance with the relevant statutory regulations and that the highest standards of ethics and professionalism are upheld. The mechanisms and procedures implemented by APIP include several crucial steps that serve as a line of defence against corrupt practices. Internal audit represents a principal mechanism deployed by APIP in the execution of its supervisory function. Such audits are conducted on a periodic basis and in a comprehensive manner, encompassing a range of financial and operational aspects within government organisations. Through the implementation of audits, the APIP is able to identify any irregularities, discrepancies or potential risks that could lead to corruption. The audit process typically entails document review, employee interviews, and direct observation of operational activities. The findings of the audit are then set out in a report containing the results of the audit, along with recommendations and a plan for corrective action, which must be implemented by the relevant parties (Mailoor et al., 2017).

In addition to the aforementioned audits, inspections represent a further important mechanism in the context of internal control. Inspections are conducted for the purpose of ensuring compliance with established regulations and procedures. In contrast to broader audits, inspections are more specific in nature and focus on particular areas or activities that are deemed to be high-risk for corruption. For instance, inspections may be conducted with regard to the procurement of goods and services, which is frequently an area susceptible to corruption. As stated by Salam and Tugiman (2017), the APIP inspection will encompass the entirety of the procurement process, from its initial planning stages through to its final evaluation. This comprehensive approach will ensure that all aspects of the process adhere to the relevant regulations. Furthermore, continuous monitoring constitutes an integral component of the supervisory mechanism implemented by APIP. Such monitoring is conducted on an ongoing basis with regard to activities and transactions occurring within government agencies. The objective is to identify any indication of corruption or irregularities at an early stage. The aforementioned continuous monitoring is typically facilitated by an information technology system that enables APIP to track and monitor in real time. The system enables APIP to respond rapidly and address any anomalies or suspicious transactions that may be identified.

Furthermore, APIP employs corruption risk assessment procedures as a proactive measure to prevent corruption. The objective of this risk assessment is to identify areas or activities that are particularly susceptible to corruption. In conducting a risk assessment, APIP

will analyse a number of factors, including the complexity of the process, the amount of funds involved and the history of previous violations. Based on the findings of this risk assessment, APIP formulates strategies and action plans that are more targeted and efficacious in preventing corruption (Ani, 2020). Furthermore, the corruption prevention procedures implemented by APIP encompass the provision of education and training for government employees. Training programmes are provided for employees in order to facilitate an understanding of the importance of integrity, work ethics and the negative impacts of corruption. Furthermore, the training encompasses an understanding of the regulations and procedures that must be adhered to, as well as the capacity to identify and report instances of corruption. It is anticipated that, with the appropriate educational background, each employee will demonstrate a high level of awareness and commitment to maintaining integrity and transparency within their work environment.

The procedures for reporting and handling corruption cases represent a further crucial element of the corruption prevention mechanism implemented by APIP. APIP offers a secure and reliable avenue for employees and the general public to submit reports of potential corruption. Each report will be subject to a comprehensive investigation to ascertain the veracity of the allegation. In the event that sufficient evidence is uncovered, APIP will take action in accordance with the relevant procedures, which may include reporting the case to the relevant authorities for further action. As posited by Fahrurrozi et al. (2019), the deployment of information technology in the supervisory context serves to reinforce the mechanisms and procedures put in place by APIP. The implementation of digital-based supervisory management systems enables APIP to conduct audits, inspections and monitoring in a more efficient and accurate manner. Furthermore, it enables the expeditious collection and analysis of data, thereby enabling APIP to make more informed and responsive decisions regarding indications of corruption. Furthermore, information technology facilitates transparency by providing public access to information pertaining to supervision and the outcomes of conducted audits.

Furthermore, collaboration with external parties represents a key aspect of the strategy deployed by APIP to prevent corruption. In order to enhance the efficacy of its anti-corruption measures, APIP engages in collaborative endeavours with anti-corruption agencies, external auditors and civil society organisations. Such collaboration facilitates the exchange of information and best practices, thereby enhancing the efficacy of preventive actions. The support and participation of a variety of stakeholders can facilitate more comprehensive and effective corruption prevention efforts (Mailoor et al., 2017). The mechanisms and procedures employed by APIP in the execution of its supervisory and anti-corruption prevention functions encompass a series of integrated strategic stages. By means of audits, inspections, continuous monitoring, risk assessments, education and training, reporting and case handling, application of information technology, and collaboration with external parties, APIP endeavours to establish a government environment that is free from corruption and characterised by transparency and integrity. The success of this endeavour is contingent upon the commitment and integrity of the entire apparatus, as well as the support of the leadership and the wider community. The implementation of effective mechanisms and procedures allows APIP to play an important role in the prevention and combating of corruption, as well as the maintenance of public trust in government.

Support for information and communication technology (ICT) and culture to increase the effectiveness of APIP's role in monitoring and preventing corruption

The efficacy of APIP is also contingent upon the quality of technology support. The deployment of information and communication technology (ICT) in the supervision and internal control process has the potential to enhance the efficiency and accuracy of APIP's

operations. An integrated supervisory management information system enables APIP to access data in real time, conduct more rapid and precise analyses, and monitor transactions and activities on an ongoing basis. As Varnisa (2019) notes, technology also facilitates transparency by providing a platform for the public to report suspected corruption and monitor the actions of government agencies. The provision of adequate technological support would enable APIP to fulfil its supervisory and anti-corruption functions with greater efficacy. Furthermore, APIP's strategy for preventing corruption encompasses collaboration with external parties. In order to enhance the efficacy of its supervisory and anti-corruption measures, APIP engages in collaborative endeavours with anti-corruption agencies, external auditors, and civil society organisations. Such collaboration facilitates the exchange of information and best practices, thereby enhancing the efficacy of preventive actions undertaken. The support and participation of a variety of parties can facilitate more comprehensive and effective corruption prevention efforts.

The efficacy of the Government Internal Control Apparatus (APIP) in preventing corruption is contingent upon a multitude of interrelated and interacting factors. These factors encompass institutional aspects, human resources, organisational culture, technological support, and external participation and supervision. It is of the utmost importance to gain an understanding of and to manage these factors in order to enhance the performance of APIP in the supervision and prevention of corrupt practices within government agencies. The institutional aspect represents a significant factor influencing the efficacy of the APIP's role (Inapty & Martiningsih, 2016). It is essential to have a transparent organisational structure that facilitates the internal control function. It is essential that APIP institutions are able to operate with the requisite degree of independence, free from undue intervention or pressure from external parties. This encompasses the requisite authority to conduct audits, inspections, and investigations in an unimpeded manner. Furthermore, the implementation of a comprehensive and integrated internal control system, comprising policies and procedures, will facilitate more effective fulfilment of APIP's duties. It is similarly vital that supportive regulations, such as anti-corruption legislation and government regulations pertaining to internal control, are in place to provide a robust legal foundation for APIP's actions.

The human resources available are another crucial factor. The competence and integrity of personnel responsible for internal control are pivotal to the efficacy of supervision and corruption prevention. It is essential that APIP employees possess comprehensive knowledge of audit techniques, risk analysis and internal control. It is imperative that continuous training and capacity building are provided to ensure that personnel are kept up to date with the latest methods and are able to face evolving challenges. In addition to technical competence, the personal integrity of each APIP member is also of great importance (Moonti & Kadir, 2018). It is imperative that they demonstrate a profound dedication to the principles of honesty, transparency, and accountability, as these values serve as the foundation for the effective and impartial fulfilment of their duties. Furthermore, the organisational culture within government agencies has been identified as a significant factor in determining the extent to which the APIP is able to operate effectively. An organisational culture that is conducive to transparency, accountability, and anti-corruption will provide an optimal environment for the effective performance of APIP duties. Conversely, an organisational culture that is permissive of corruption or that does not value integrity can impede the effectiveness of oversight and corruption prevention efforts. It is therefore crucial to cultivate and sustain a favourable organisational culture through the implementation of educational initiatives, training programmes and the establishment of role models from senior agency management.

The provision of technological support is also a significant factor influencing the efficacy of the APIP's role. The deployment of information and communication technology (ICT) in the supervision and internal control process has the potential to enhance the efficiency and

accuracy of APIP's operations. An integrated supervisory management information system enables APIP to access data in real time, perform more rapid and precise analyses, and monitor transactions and activities on an ongoing basis. (Iqbal et al., 2022) Furthermore, technology facilitates transparency by offering a conduit through which the public can report suspected corruption and observe the actions taken by government agencies. The provision of adequate technological support enables APIP to fulfil its oversight and corruption prevention functions in a more effective manner. Furthermore, external participation and oversight are significant factors. The involvement of the public, the media and non-governmental organisations in the monitoring and reporting of corruption can serve to reinforce the efforts of the Anti-Corruption and Anti-Fraud Unit. The active reporting of suspected corruption by communities and the critical reporting of corruption cases by the media can exert positive pressure on government agencies to maintain integrity and transparency. Furthermore, collaboration with external anti-corruption bodies, such as the Corruption Eradication Commission (KPK) in Indonesia, can enhance efforts to monitor and prevent corruption. The implementation of independent and transparent external oversight will guarantee that APIP fulfils its obligations in an accountable and professional manner (Rahim et al., 2023).

Furthermore, the degree of support and commitment demonstrated by leaders within government agencies has been identified as a significant factor influencing the effectiveness of APIP's role. Those in positions of leadership who evince a robust commitment to the prevention of corruption will offer APIP their unreserved support in the fulfilment of its obligations. This encompasses the allocation of sufficient resources, the safeguarding of personnel against undue influence or intervention, and the imposition of rigorous sanctions for any violations that may be identified. In the absence of support from the leadership, APIP will encounter significant challenges in carrying out its duties effectively (Exandi, 2023). Furthermore, transparency and effective communication between APIP and other units within government agencies are of significant importance. It is essential that APIP is able to communicate effectively and transparently regarding the findings, recommendations and follow-up plans of each audit or inspection conducted. The implementation of transparency in the monitoring and reporting process will serve to enhance trust and cooperation from all parties involved, thereby facilitating continuous improvement in the internal control system.

The efficacy of APIP's role in the prevention of corruption within government agencies is contingent upon a multitude of interrelated factors. It is essential to manage the following key elements properly: institutional aspects, human resources, organisational culture, technological support, external participation and supervision, and support from the leadership. By attending to and reinforcing these factors, APIP can fulfil its functions in a more efficacious manner and make a substantial contribution to the creation of a government that is free of corruption and characterised by transparency. The implementation of a comprehensive and integrative strategy for the management of these factors will be pivotal to the success of APIP's anti-corruption initiatives. As posited by Fahrurrozi et al. (2019), the supervision and evaluation conducted by the Government Internal Control Apparatus (APIP) exerts a considerable influence on the endeavours to diminish the prevalence of corruption within the governmental domain. APIP plays a pivotal role in the detection, prevention and follow-up of diverse forms of irregularities and corruption through a range of systematic monitoring and evaluation mechanisms. The impact of the results of this supervision and evaluation can be observed in a number of areas, including the enhancement of internal control systems, an increase in transparency and accountability, and the reinforcement of an anti-corruption culture within government agencies.

One of the principal consequences of the supervision and evaluation conducted by APIP is the enhancement of the internal control system. By conducting comprehensive audits and inspections, APIP is able to identify deficiencies and vulnerabilities in existing business

processes and management systems. Subsequently, these findings are processed into recommendations with the objective of improving procedures, strengthening controls, and reducing opportunities for corruption. For instance, audits of procurement processes frequently uncover practices that contravene regulations, such as the manipulation of tenders or collusion between suppliers and procurement officials (Salam & Tugiman, 2017). Once recommendations for improvement have been implemented, government agencies are able to enhance the transparency and accountability of the procurement process, thereby reducing opportunities for corruption. Furthermore, the supervision and evaluation conducted by APIP has an additional impact on the enhancement of transparency and accountability within the government. The audit and inspection reports published by APIP provide the public and other stakeholders with valuable insight into the financial and operational conditions of government agencies. Such transparency not only increases public trust but also exerts pressure on government agencies to maintain integrity and accountability in the performance of their duties and responsibilities. When the public and the media have access to transparent and accurate information, it becomes easier for them to monitor and report instances of corruption, thereby reinforcing the efficacy of the overall anti-corruption apparatus.

The strengthening of an anti-corruption culture is also an important consequence of the supervisory and evaluative activities conducted by APIP. In discharging its functions, APIP is not merely concerned with the technical and procedural aspects of its work; it also seeks to foster an anti-corruption awareness and commitment among government employees. The educational and training programmes devised by APIP facilitate a comprehensive grasp of the significance of integrity, work ethics and the detrimental impact of corruption on society and the state. Through the implementation of anti-corruption campaigns and the provision of ongoing training, APIP aims to influence the behaviours and attitudes of employees in a manner that fosters the development of a work culture characterised by integrity and transparency. A robust anti-corruption organisational culture will prompt all employees to reject and report any instances of corruption they encounter, thereby fostering a more conducive and professional work environment (Mailoor et al., 2017). Furthermore, the influence of APIP supervision and evaluation is evidenced by a decline in corruption levels across numerous government agencies that have implemented the recommendations and improvements proposed by APIP. A review of case studies from a number of regions indicates that agencies which consistently undertake internal supervision and follow up on audit findings experience a notable reduction in corruption cases. To illustrate, agencies that implemented e-procurement systems in response to audit recommendations were able to effectively reduce instances of manipulation and collusion in the procurement of goods and services. This more transparent and open system renders it more challenging for those who seek to engage in corrupt practices, thereby enhancing the efficiency and effectiveness of government financial management.

The efficacy of APIP supervision and evaluation in reducing corruption is contingent upon the support and commitment of government agency leaders. Those in leadership positions who proactively pursue the follow-up of audit findings and the implementation of improvement recommendations will foster an environment conducive to the prevention of corruption. Furthermore, the commitment of leaders to apply rigorous sanctions against violations and to reward employees with integrity is an essential factor in encouraging compliance and discipline in the performance of their duties. In the absence of support from the leadership, it is unlikely that APIP's efforts in conducting supervision and evaluation will have a significant impact. Nevertheless, challenges pertaining to the supervision and evaluation process persist. Insufficient resources, in terms of both the number and the competence of APIP employees, can impede the efficacy of audits and inspections. Furthermore, resistance from those with a vested interest in maintaining corrupt practices represents an additional challenge that must be addressed. As Susilawati (2015) asserts, enhancing the capacity and competence of APIP

through training and professional development, in addition to collaboration with other anti-corruption agencies, is imperative to surmount these challenges.

Ultimately, the impact of APIP supervision and evaluation on reducing corruption in the government environment is expected to result in a more transparent and accountable government. The implementation of consistent and sustainable efforts in the field of internal supervision, coupled with a rigorous follow-up on audit findings and the cultivation of an anti-corruption culture, will ultimately yield positive changes in governance. As posited by Adha Inapty and Martiningsih (2016), an increase in public trust in the government will result in more effective management of state resources for the benefit of the community. The results of the supervision and evaluation conducted by the APIP have a considerable and far-reaching impact on the reduction of corruption levels within the government sector. By enhancing internal control systems, promoting transparency and accountability, and fostering an anti-corruption culture, the APIP can play a pivotal role in establishing a clean and corruption-free government. The success of these endeavours hinges on the dedication and backing of all stakeholders, including agency leaders, employees, and the broader community. With effective collaboration, the supervision and evaluation conducted by the APIP can serve as an effective instrument in preventing and combating corruption, and enhancing the quality of governance in Indonesia.

CONCLUSION

The role of supervision and evaluation conducted by the Government Internal Control Apparatus (APIP) in efforts to reduce the level of corruption in the government environment is of great significance. By implementing a range of supervisory mechanisms, including internal audits, inspections and continuous monitoring, the APIP is able to effectively identify and follow up on instances of corruption. The outcomes of this supervisory process not only enhance the internal control system within government agencies, but also increase transparency and accountability, and reinforce the anti-corruption culture among government employees. The success of these efforts is contingent upon a number of factors, including the institutional context, the competence and integrity of the human resources deployed, the availability of technological support, the extent of external participation and supervision, as well as the commitment and support of the leadership of government agencies. Despite the numerous challenges inherent to the implementation of supervision and evaluation, including limited resources and resistance from certain parties, APIP is well-positioned to surmount these obstacles through capacity building and collaboration with other anti-corruption agencies. Ultimately, the consistency and sustainability of internal supervision and the follow-up of audit findings will contribute to the creation of a government that is perceived as clean, transparent, and accountable. Consequently, public trust in the government will be enhanced, and more effective management of state resources will be achieved for the benefit of the community.

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