



Enhancing The Role Of Government Internal Supervisory Apparatus (APIP) In Corruption Prevention: A Case Study Of Halmahera Selatan Regency

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ABSTRACT

Corruption significantly threatens state financial stability and governance integrity. This study explores optimizing the role of the Government Internal Supervisory Apparatus (Aparatur Pengawasan Intern Pemerintah, APIP) in preventing corruption in Halmahera Selatan Regency. It aims to analyze APIP's effectiveness and identify challenges in fulfilling its supervisory role. A combined juridical-normative and juridical-empirical approach was applied. The juridical-normative method analyzed legal frameworks, including laws and policies regulating APIP's role. The juridical-empirical approach involved primary data collection through interviews with APIP officials and regional government representatives, complemented by secondary data from literature and case studies. Qualitative analysis was conducted to identify key patterns and insights. Findings indicate that APIP's role in corruption prevention is limited by weak institutional independence, inadequate budget allocation, and low human resource competency. These constraints reduce its ability to perform effective oversight. The study recommends institutional reforms to strengthen APIP's independence, increase budget allocations, and provide continuous training for personnel. These measures are crucial for effective corruption prevention and fostering transparent and accountable governance at the regional level.

Keywords: Corruption Prevention; Government Internal Supervisory Apparatus (APIP); Regional Governance.

1. Introduction

Corruption is an extraordinary crime that not only undermines state finances but also erodes public trust in governmental institutions and impedes regional development. The perception of corruption among public officials can significantly diminish citizens' trust in the government, ultimately weakening public participation in governance (Dzordzormenyoh, 2024; Nunkoo et al., 2018; Jameel et al., 2019). High levels of corruption are also associated with low public satisfaction regarding governmental performance, thereby becoming a major obstacle to achieving social justice and equitable development (Walle & Migchelbrink, 2020; Atmoko & Syauket, 2022; Syafrudin, Arnova & Saputra, 2021). To address this issue, governments must prioritize transparency and accountability as key strategies for corruption prevention, as these measures have been proven to enhance public trust and strengthen governmental legitimacy (Sumantri, 2023; Ramesh, 2017; Han & Yan, 2019).

South Halmahera Regency, located in North Maluku Province, faces significant challenges in combating corruption, which adversely impacts state finances, government accountability, and regional development. Corruption cases in this region not only result in substantial financial losses but also hinder development across various sectors and erode public trust in local governments. Research indicates that corruption levels in local governments are often linked to the quality of financial reports and low accountability, which trigger irregularities in budget management (Naopal et al., 2017; Ikhwan et al., 2017). In this context, enhancing transparency and accountability is crucial to reducing the potential for corruption in South Halmahera Regency (Ikhwan et al., 2017).

One prominent example is the construction project of the South Halmahera Grand Mosque, managed by the North Maluku Department of Housing and Settlements (Disperkim). This project, valued at over IDR 109 billion

and implemented in stages from 2016 to 2021, was alleged to have budget irregularities, prompting further investigations by law enforcement authorities (Nusantara, 2023; Sinaga, 2023). Additionally, a loan taken by the regional government from PT. SMI amounting to IDR 150 billion during the tenure of Regent Bahrain Kasuba also highlighted ineffective budget management, as the funded projects failed to materialize (Panj & Utomo, 2023). These cases demonstrate that corruption in South Halmahera extends beyond major projects, encompassing various sectors, including operational funds and village funds.

Corruption in local government operational funds, such as the misallocation of over IDR 4 billion involving former Regent Bahrain Kasuba and several officials, provides evidence that corrupt practices permeate multiple levels of governance (Nusantara, 2023; Sinaga, 2023). Furthermore, the misuse of village funds (DD) and village allocation funds (ADD) in several villages, including Koititi, Lalin, and Sali Kecil, illustrates that the impacts of corruption have undermined development programs at the village level (10090119177, 2024; Ikhwan et al., 2017). These circumstances underscore the urgent need for stricter and more systematic oversight to minimize potential state losses and restore public trust in governance (Rini & Sarah, 2015; Ikhwan et al., 2017).

The Government Internal Supervisory Apparatus (Aparatur Pengawasan Intern Pemerintah, APIP) plays a strategic role in preventing corruption through its functions of prevention, auditing, and supervision. As part of the government's internal control system, APIP is responsible for ensuring that all local government policies comply with applicable regulations. Beyond its supervisory role (Mattoasi, Musue & Rauf, 2021; Mahendra, Dewi & Rini, 2021), APIP also acts as a consultant, adding value to management in line with a new paradigm that demands greater adaptability and contributions toward good governance (Marlaini et al., 2019; Eviyanti, 2023; Maradesa et al., 2020). However, APIP's strategic role is often hindered by challenges such as limited institutional independence, insufficient budget allocations, and inadequate human resource competencies (Masdan et al., 2017; Anggraini & Syofyan, 2020; Effendi & Imron, 2019). These constraints limit APIP's capacity to effectively perform its oversight duties, ultimately reducing the effectiveness of corruption eradication efforts at the regional level (Fetomalae, 2024).

One of the key frameworks supporting APIP's role is Government Regulation No. 60 of 2008 on the Government Internal Control System (Sistem Pengendalian Intern Pemerintah, SPIP). SPIP is designed to provide reasonable assurance that organizational objectives are achieved through effective and efficient operations, reliable financial reporting, asset safeguarding, and compliance with laws and regulations (Aprilia, 2024; Erliyanti, Yuliani & Hamdani, 2022). This system applies comprehensively to both central and local governments, positioning APIP as a central actor in ensuring its effective implementation (Bahrujanor et al., 2023). However, the implementation of SPIP at the regional level often faces obstacles such as inadequate budget allocations and limited training opportunities for auditors (Paneo et al., 2017).

In this study, the primary focus is directed toward optimizing the role of the Government Internal Supervisory Apparatus (APIP) in preventing corruption at the local government level, particularly in Halmahera Selatan Regency. Additionally, the study aims to identify the factors hindering APIP's effectiveness in fulfilling its duties. By analyzing these obstacles, the research seeks to provide concrete solutions to strengthen APIP's functions in supporting good governance practices.

Theoretically, this research is expected to contribute to the development of criminal law, particularly concerning internal government oversight in preventing corruption. Practically, the findings are anticipated to offer recommendations to local governments and related agencies to enhance APIP's effectiveness through institutional strengthening, increased budget allocations, and human resource capacity development. With these measures, APIP is expected to perform its duties more effectively, reinforce accountability and transparency in regional financial management, and support the realization of good governance.

2. Method

This study employs a juridical-normative and juridical-empirical approach to comprehensively understand the role of the Government Internal Supervisory Apparatus (APIP) in preventing corruption, particularly in Halmahera Selatan Regency. The juridical-normative approach involves analyzing relevant laws and regulations,

such as Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP), as well as other policies governing internal government oversight. This approach aims to identify the legal framework that underpins APIP's roles and authority.

Meanwhile, the juridical-empirical approach explores the application of these legal frameworks in practice through field research conducted in Halmahera Selatan Regency. This region was chosen due to its significant relevance to corruption cases and the pressing need for enhanced internal oversight. The study examines strategic government locations to gather empirical insights into the challenges and obstacles faced by APIP in executing its duties effectively.

The data sources for this study include both primary and secondary data. Primary data were collected through interviews with APIP officials, key stakeholders in the local government, and other relevant parties with direct knowledge of internal oversight and corruption prevention. Additionally, direct observations were conducted to understand the dynamics of APIP's operations in the field. Secondary data were obtained from legal documents, oversight reports, journal articles, and case studies to support the research analysis.

The data analysis technique employed in this study uses a qualitative method with a descriptive approach. The data collected were analyzed to provide an in-depth understanding of APIP's role, the challenges it faces, and the implementation of SPIP in Halmahera Selatan Regency. The analysis focuses on identifying patterns, relationships, and findings relevant to the research objectives. By using a descriptive approach, this study not only outlines the current situation but also examines the challenges and opportunities for enhancing APIP's effectiveness as a frontline defense against corruption. This research methodology is expected to yield comprehensive conclusions and strategic recommendations that can be implemented to strengthen APIP's role in supporting good governance in Halmahera Selatan Regency.

3. Result and Discussion

3.1. Optimization of the Role of the Government Internal Supervisory Apparatus (APIP) in Preventing Corruption in Halmahera Selatan Regency

Optimizing the role of the Government Internal Supervisory Apparatus (APIP) in Halmahera Selatan Regency is crucial in the effort to prevent corruption at the regional level. As the first line of defense in internal oversight, APIP holds significant responsibility for ensuring that governance adheres to the principles of transparency, accountability, and efficiency. This optimization involves not only enhancing the capacity of auditors through training and technical guidance but also strengthening supervisory functions in strategic sectors such as procurement of goods and services and the implementation of risk management practices.

a. Capacity Building Through Audits by the Government Internal Supervisory Apparatus (APIP) in Halmahera Selatan Regency

Capacity building through audits conducted by the Government Internal Supervisory Apparatus (APIP) in Halmahera Selatan Regency is a critical element in the prevention of corruption. In practice, APIP faces various challenges that must be addressed strategically to maximize its oversight role at the regional level. One approach taken is the provision of technical examination guidance aimed at enhancing auditors' ability to identify system weaknesses and provide constructive recommendations. However, in Halmahera Selatan, the lack of training and insufficient budget allocation for technical guidance activities are major obstacles. Interviews reveal that the development of APIP's human resources (HR) remains highly limited, directly impacting the quality of audits. As highlighted by Bapak Nasaruddin Hi. Atas, Secretary of the Inspectorate of Halmahera Selatan Regency, *"Technical guidance related to examinations in Halmahera Selatan is neither conducted nor attended by all auditors, making HR capacity building a major issue."*

Moreover, oversight of the procurement of goods and services has become a primary focus due to the high risk of corruption in this sector. In many cases, procurement becomes a vulnerable point for abuse of authority, as observed in Halmahera Selatan. APIP plays a strategic role in ensuring accountability and providing reassurance

to regional leaders. However, the main challenge in fulfilling this task is the lack of auditors with specialized competencies in goods and services procurement. Although there are personnel familiar with the procurement process, their numbers are highly limited, rendering oversight suboptimal. As noted by Ibu Nikma S.E., Assistant Inspector (Urban) for Government and Apparatus Supervision in Halmahera Selatan Regency, *"Technical guidance on goods and services procurement is crucial because the number of findings related to procurement is very high. Knowledge of procurement processes significantly enhances an auditor's understanding of critical misuse points in these processes."*

The implementation of risk management also serves as a key element in preventing corruption from the outset. Risk-based audits enable APIP to identify potential deviations and provide more constructive solutions. However, limitations in independence and the competency of investigative auditors often hinder the effectiveness of these audits. As a result, many instances of corruption remain undetected or inadequately reported. Nonetheless, performance audits conducted by APIP have proven beneficial in assessing the effectiveness, efficiency, and accountability of government programs. In the context of Halmahera Selatan, strengthening risk management implementation is essential to minimize deviations and support sound governance.

Overall, capacity building through audits by APIP requires more strategic and sustainable efforts. Developing human resources, allocating adequate budgets, and enhancing auditors' competencies in goods and services procurement and risk management are critical to optimizing APIP's role in preventing corruption in Halmahera Selatan Regency. As a quality assurance entity within the government, APIP is expected to perform its functions more effectively to achieve transparent and accountable governance.

b. Assistance of the Government Internal Supervisory Apparatus (APIP) in Preventing Corruption in Halmahera Selatan Regency

The Government Internal Supervisory Apparatus (APIP) plays a crucial role not only in oversight functions but also in providing assistance and guidance as part of efforts to prevent corruption. This role is explicitly outlined in Government Regulation No. 12 of 2017, particularly in Article 17, which emphasizes that regional heads, with support from the regional inspectorate, are responsible for fostering and supervising local government apparatus. These functions encompass various activities, including audits, reviews, monitoring, evaluations, inspections, technical guidance, and other forms of assistance. This guidance spans the entire scope of governance, from planning and budgeting to implementation, evaluation, and accountability.

In the context of Halmahera Selatan Regency, the role of APIP assistance is particularly essential, especially in the preparation of planning and budgeting documents and in addressing illicit levies. Based on interviews with Ibu Nikma S.E., Assistant Inspector for Government and Apparatus Supervision for Region II, optimizing APIP's role involves concrete measures such as reviewing planning and budgeting documents, including the RKA (Work Plan and Budget), RKPD (Regional Development Work Plan), and Renstra (Strategic Plan). These reviews are deemed to have a significant impact on preventing corruption. This view is reinforced by Bapak Nasaruddin Hi. Atas, Secretary of the APIP Inspectorate, who highlighted the importance of allocating budgets for corruption prevention programs, such as Cyber Pungli activities, which are conducted in collaboration with law enforcement agencies (APH).

However, there are several challenges in implementing this assistance function. As noted by Bapak Husni Mubarak, Assistant Inspector III, APIP's involvement in the preparation of planning documents often remains suboptimal. In some cases, activity proposals are not always aligned with planning documents, indicating a lack of coordination in the drafting process. Additionally, supervision budgets are frequently not separated from apparatus expenditure budgets, which should be mandated to support effective oversight.

Regarding illicit levies, another challenge faced is the lack of synchronization between the Inspectorate and external agencies, such as the police, within the Saber Pungli (illegal levy eradication) team. Although funding for activities targeting illicit levies has been allocated, coordination in their implementation remains suboptimal. The Inspectorate is often not fully involved, despite being a part of the Saber Pungli team. According to Bapak Husni

Mubarak, this highlights the need for improved coordination and the strengthening of the Saber Pungli Secretariat to ensure that duties are carried out effectively and in an integrated manner.

Thus, optimizing APIP's role in assistance requires strengthening in various aspects, including improved coordination, more adequate budget allocations, and active involvement in all stages of program planning and implementation. These measures will support corruption prevention efforts and strengthen governance in Halmahera Selatan Regency.

c. Strengthening the Review Function of the Government Internal Supervisory Apparatus (APIP) to Prevent Corruption in Halmahera Selatan Regency

Strengthening the review function of the Government Internal Supervisory Apparatus (APIP) is a key element in preventing corruption in Halmahera Selatan Regency. The review process aims not only to provide limited assurance on the quality of planning and budgeting documents but also to ensure compliance with financial management principles. In Halmahera Selatan, APIP has conducted reviews on various strategic documents, including the RKPD (Regional Development Work Plan), RPJMD (Regional Medium-Term Development Plan), and regional government financial reports. However, these efforts face significant challenges, particularly regarding the limited number of qualified human resources and insufficient budget allocations.

APIP in Halmahera Selatan has undertaken reviews of essential documents, such as budget absorption and procurement, several times a year. Despite these efforts, oversight often encounters obstacles, including a lack of adequately trained auditors, which sometimes results in suboptimal detection of corruption risks. Moreover, the effectiveness of these reviews depends heavily on integrating review findings with corrective actions taken by regional apparatus. This process involves not only preparing review reports but also ensuring follow-up actions by relevant parties to address identified weaknesses.

To enhance the review function, it is crucial to align reviews with risk evaluations and continuous training for auditors, enabling the effective implementation of review outcomes. Strengthening APIP's review function requires strategic measures, including increased budget allocations for auditor capacity building, improved coordination with related institutions, and the adoption of technology to support oversight. For instance, periodic evaluations of the SPIP (Government Internal Control System) serve as a form of supervision that promotes better and more accountable governance.

By reinforcing the review function, APIP is expected to significantly contribute to preventing corruption in Halmahera Selatan Regency, ensuring that oversight efforts translate into tangible improvements in governance and accountability.

d. Effectiveness of Monitoring and Evaluation by APIP in Halmahera Selatan Regency as a Corruption Prevention Effort

The effectiveness of monitoring and evaluation conducted by the Government Internal Supervisory Apparatus (APIP) in Halmahera Selatan Regency plays a critical role in preventing corruption. The Government Internal Control System (SPIP) serves as the primary framework supporting these efforts, implemented through strategic activities such as follow-ups on audit findings, anti-corruption initiatives, and evaluations of financial transparency in local governance. In terms of follow-ups on the findings of the Supreme Audit Board (BPK), APIP in Halmahera Selatan regularly conducts monitoring and evaluation each year in coordination with Regional Government Organizations (OPDs) to address BPK recommendations, whether administrative or financial.

APIP also ensures timely corrective actions for internal audit findings, further bolstering anti-corruption measures through SPIP evaluations aimed at identifying potential risks of governance irregularities. Notably, in 2023, Halmahera Selatan achieved Level 3 in the Integrated SPIP Self-Assessment, reflecting significant improvements in transparency, accountability, and risk management. APIP has also routinely verified the State Officials' Wealth Report (LHKPN), a crucial component evaluated in the KPK's Monitoring and Control of Corruption (MCP) assessment framework.

As stated by Nasaruddin Hi. Atas, Secretary of the APIP Inspectorate in Halmahera Selatan Regency, "Follow-ups on audit findings by both BPK and APIP are closely monitored, whether administratively or financially. SPIP evaluations are essential to ensure good governance and support corruption prevention efforts." This emphasizes the importance of comprehensive evaluations of risk management at the regional level to foster improved organizational ethics and culture.

The supervisory role of APIP aligns with Lawrence M. Friedman's legal system theory, which posits that the success of law enforcement depends on legal structure, substance, and culture. In this context, APIP functions as part of the legal structure, performing internal control to strengthen public accountability and governmental legitimacy. Thus, APIP's oversight encompasses internal controls while promoting synergy with external audits and encouraging public engagement (social control).

The effectiveness of APIP's monitoring and evaluation efforts is integral to achieving clean and transparent governance. However, this success requires further support in the form of enhanced human resource capacity, sufficient budget allocations, and strengthened collaboration with various stakeholders. These measures are expected to solidify APIP's role as a frontline agent in preventing corruption in Halmahera Selatan Regency. With sustained strategies, APIP can continue to serve as a driving force for improved governance practices.

3.2. Indicators Hindering the Role of the Government Internal Supervisory Apparatus (APIP) in Preventing and Combating Corruption in Halmahera Selatan Regency

In fulfilling its function as part of the government's internal oversight mechanism, the Government Internal Supervisory Apparatus (APIP) encounters various challenges that affect its effectiveness in preventing and combating corruption. APIP, intended as the frontline defense in detecting and preventing irregularities, often faces structural and technical obstacles. In Halmahera Selatan Regency, APIP's role is crucial, given the complexity of its oversight duties, which encompass various government institutions down to the village level. However, weaknesses in institutional independence, budgetary limitations, and low human resource competency pose significant barriers that must be addressed promptly to ensure effective and professional oversight. These challenges not only hinder APIP's performance but also obstruct the realization of clean and accountable governance. Below is a discussion of the primary obstacles faced by APIP in executing its supervisory responsibilities in Halmahera Selatan Regency.

The challenges faced by APIP in preventing corruption are closely tied to the legal frameworks that underpin its roles and functions. One of the main foundations for APIP's oversight is Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP). SPIP is designed to ensure that all governmental processes adhere to the principles of good governance, namely effectiveness, efficiency, transparency, and accountability. However, the implementation of SPIP is often hindered by structural, resource-related, and technical factors at the regional level.

a. APIP's Independence and Structural Constraints

From a legal perspective, SPIP underscores the importance of independent oversight to prevent irregularities. However, Article 216 of Law No. 23 of 2014 on Regional Government, as well as Articles 1(6) and 1(7) of Government Regulation No. 60 of 2008, stipulate that regional inspectorates report directly to the regional head through the regional secretary. This dependence undermines APIP's independence as an internal supervisory body. Due to its hierarchical position under the regional head, APIP often encounters obstacles in providing objective early warnings about potential corruption, particularly when audit findings involve the interests of the regional head. This situation contradicts SPIP's objectives, which require independent oversight to promote transparency and accountability.

The lack of structural independence limits APIP's ability to function effectively as a neutral and objective auditor. Such dependency not only affects the quality of internal supervision but also risks creating conflicts of interest, thereby undermining public trust in the integrity of the oversight process. Addressing this issue requires

reforming institutional arrangements to ensure that APIP can operate independently, free from undue influence by regional leadership.

b. Limited Budget and SPIP Implementation

The budget constraints faced by the Government Internal Supervisory Apparatus (APIP) in Halmahera Selatan Regency significantly hinder the effective implementation of the Government Internal Control System (SPIP). Government Regulation No. 60 of 2008 specifies that internal supervision includes audits, reviews, evaluations, monitoring, and other oversight activities. All these require sufficient financial support to ensure operational effectiveness. However, limited funding often restricts the scope of supervision, particularly in remote areas. For instance, audits of village fund utilization are often suboptimal due to a lack of operational vehicles and other essential facilities. Insufficient budgets also affect APIP's ability to conduct the monitoring and evaluation activities that are central to SPIP implementation.

c. Human Resource Competence and Lack of Training as Technical Barriers

SPIP demands risk-based supervision, which requires highly skilled auditors. However, APIP in Halmahera Selatan faces significant challenges due to the limited number and quality of its personnel. The absence of specialized training or capacity-building programs for auditors to handle corruption cases further exacerbates the problem. Auditors without adequate competence are unable to identify risks of irregularities or provide effective recommendations to prevent corruption. This contradicts Article 20 of Government Regulation No. 60 of 2008, which mandates that every government entity establish an internal control system that includes evaluation activities to adequately identify and manage risks.

d. Legal Politics in SPIP Design

SPIP is designed more as an administrative control mechanism rather than a tool for combating corruption. The legal politics underlying Government Regulation No. 60 of 2008 emphasize improving governance and administrative processes as the primary objectives. This design has often relegated regional inspectorates to functioning more as administrative complements rather than proactive oversight tools. The situation is further compounded by structural legal limitations governing APIP, where regional inspectorates are accountable to regional heads rather than independent institutions. This dependency makes oversight efforts more vulnerable to political interference, rendering SPIP implementation at the regional level less effective.

The implementation of SPIP as a legal framework for internal control at the regional level faces significant challenges due to constraints in independence, limited budgets, and inadequate human resource competencies. Legal frameworks such as Government Regulation No. 60 of 2008 and Law No. 23 of 2014 need to be revisited to strengthen APIP's capacity in performing its supervisory functions. Reforms in institutional structure, budget allocation, and human resource development are essential to ensure that APIP can effectively fulfill its role in preventing and combating corruption. Optimizing APIP's role through policy revisions and strengthening SPIP can serve as a strategic step toward achieving clean and accountable governance.

To address the challenges faced by the Government Internal Supervisory Apparatus (APIP) in preventing corruption, an integrated and systematic strengthening strategy is required. This strategy encompasses institutional reform to enhance APIP's independence, increased budget allocation to support supervisory activities, and the development of human resource capacities through continuous training programs. Institutional reform is a critical first step, given that APIP's position under regional heads often limits its ability to conduct objective oversight. Structural changes are necessary to provide APIP with greater autonomy in issuing early warnings and undertaking preventive measures against potential irregularities.

Additionally, increasing budget allocations is crucial to ensure the sustainability and effectiveness of oversight activities. Adequate funding enables APIP to expand its monitoring scope, especially in remote areas that require additional resources such as operational vehicles and accommodations. With a larger budget, APIP can also broaden its activities to include investigative audits and monitoring of regional government programs.

The development of human resource capacities is equally vital. Continuous training, including both formal education and technical workshops, is essential to enhance auditors' competencies in addressing increasingly complex corruption cases. Such training should also cover technological and information systems expertise to improve the efficiency and effectiveness of oversight. As emphasized in an interview with the Secretary of APIP Inspektorat in Halmahera Selatan Regency, Mr. Nasaruddin Hi. Atas, technical training and capacity building are urgent needs to enhance auditors' professionalism in performing their duties.

Overall, a combination of institutional reform, adequate budget allocation, and human resource capacity development will provide a solid foundation for APIP to strengthen its role as the primary safeguard against corruption. This approach is expected to enable APIP to foster clean, transparent, and accountable governance, particularly in Halmahera Selatan Regency. Such a strategy not only improves supervisory performance but also reinforces public trust in the integrity and effectiveness of government oversight institutions.

4. Conclusion and Suggestion

This study highlights the critical importance of optimizing the role of the Government Internal Supervisory Apparatus (APIP) in preventing corruption in Halmahera Selatan Regency. APIP has significant potential to support clean and transparent governance; however, it faces several challenges. One of the main issues is APIP's limited independence due to its position under the regional head, which often results in oversight being administrative rather than effective in providing early warnings. Additionally, budgetary constraints pose a significant barrier, given the extensive area of supervision that includes remote regions. The low competency levels of human resources (HR), particularly auditors, further compound the issue, as opportunities for continuous training and education remain scarce.

To address these challenges, institutional reform is a necessary step. A recommended approach involves placing APIP under an independent unit, such as a National Inspectorate, directly accountable to the relevant ministry. This restructuring would enable more objective oversight, free from political pressures exerted by regional heads. Moreover, local governments must increase budget allocations to support APIP's operations, including the provision of essential facilities such as operational vehicles and data-driven technologies.

Enhancing auditor competency is also a priority. Continuous training programs and auditor certification should be implemented to build capacity in investigative audits, risk management, and technology-based oversight. Recruiting new auditors with the appropriate competencies is equally essential to ensure more comprehensive and effective supervision. Furthermore, the implementation of the Government Internal Control System (SPIP) must be optimized through regular evaluations to ensure compliance with transparency and accountability principles across all regional government agencies (OPDs).

In addition, APIP needs to strengthen its collaboration with law enforcement agencies (APH) in following up on findings that have the potential to escalate into corruption cases. Such cooperation not only creates a deterrent effect but also enhances the integrity of internal oversight. By adopting these strategies, APIP is expected to maximize its role in preventing corruption and fostering clean, transparent, and accountable governance in Halmahera Selatan Regency.

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