

ABSTRAK

ANALISIS KOMPETENSI APARAT PENGAWASAN INTERN PEMERINTAH (APIP) DALAM Mendukung TATA KELOLA PEMERINTAHAN (Studi Kasus Pada Inspektorat Pesisir Barat)

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Penelitian ini dilatarbelakangi oleh hasil evaluasi Badan Pengawasan Keuangan dan Pembangunan (BPKP) tahun 2024 yang menunjukkan bahwa kapabilitas Aparat Pengawasan Intern Pemerintah (APIP) pada Inspektorat Kabupaten Pesisir Barat masih berada pada Level 2 (*Infrastructure*) dengan skor 2,870 dan belum mencapai target Level 3 (*Integrated*). Kondisi tersebut menunjukkan bahwa pelaksanaan fungsi pengawasan intern pemerintah belum sepenuhnya optimal, khususnya dalam mendukung tata kelola pemerintahan yang efektif, akuntabel, dan transparan. Oleh karena itu, peningkatan kompetensi APIP menjadi hal penting karena kompetensi auditor internal pemerintah merupakan salah satu faktor utama dalam mendukung peningkatan kapabilitas APIP. Penelitian ini bertujuan untuk menganalisis kompetensi APIP dalam mendukung tata kelola pemerintahan di Inspektorat Kabupaten Pesisir Barat dengan menggunakan pendekatan kualitatif deskriptif melalui wawancara dan dokumentasi. Analisis dilakukan menggunakan *Competency-Based Public Administration Theory* (CBPAT) yang meliputi indikator *knowledge, skills, attitudes*, dan *values* serta dikaitkan dengan prinsip *Good Governance* menurut Dwiyanto. Hasil penelitian menunjukkan bahwa kompetensi APIP telah berjalan namun belum optimal, di mana auditor pada umumnya telah memiliki pengetahuan, keterampilan, sikap profesional, dan nilai integritas dalam pelaksanaan pengawasan, namun aspek keterampilan belum sepenuhnya optimal terutama dalam kedalaman analisis, konsistensi pelaksanaan audit, serta efektivitas komunikasi dalam mendorong tindak lanjut rekomendasi. Selain itu, keterbatasan jumlah auditor dan tingginya beban kerja turut mempengaruhi efektivitas pengawasan. Secara keseluruhan, kompetensi APIP telah berkontribusi dalam mendukung akuntabilitas, transparansi, serta efektivitas dan efisiensi penyelenggaraan pemerintahan, namun masih memerlukan penguatan agar dapat mencapai kompetensi yang lebih optimal dan terintegrasi.

Kata kunci: Kompetensi APIP, Pengawasan Internal, *Good Governance*

ABSTRACT

ANALYSIS OF THE CAPABILITY OF THE GOVERNMENT INTERNAL SUPERVISORY APPARATUS (APIP) IN SUPPORTING GOOD GOVERNANCE (A Case Study at the Inspectorate of Pesisir Barat Regency)

By

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This This research was motivated by the 2024 evaluation results of the Financial and Development Supervisory Agency (BPKP), which indicated that the capability of the Government Internal Supervisory Apparatus (APIP) at the Inspectorate of West Pesisir Regency was still at Level 2 (Infrastructure) with a score of 2.870 and had not yet achieved the targeted Level 3 (Integrated). This condition indicates that the implementation of the government internal supervisory function has not been fully optimal, particularly in supporting effective, accountable, and transparent governance. Therefore, improving APIP competency is essential because the competency of government internal auditors is one of the main factors in enhancing APIP capability. This study aims to analyze APIP competency in supporting governance at the Inspectorate of West Pesisir Regency by using a descriptive qualitative approach through interviews and documentation. The analysis was conducted using the Competency-Based Public Administration Theory (CBPAT), which includes the indicators of knowledge, skills, attitudes, and values, and was also associated with the principles of Good Governance according to Dwiyanto. The results of the study show that APIP competency has been implemented but is still not optimal, where auditors generally possess knowledge, skills, professional attitudes, and integrity values in carrying out supervision. However, the skills aspect has not been fully optimal, particularly in the depth of analysis, consistency in audit implementation, and effectiveness of communication in encouraging follow-up on recommendations. In addition, the limited number of auditors and the high workload also affect the effectiveness of supervision. Overall, APIP competency has contributed to supporting accountability, transparency, as well as the effectiveness and efficiency of governance implementation, but it still requires strengthening in order to achieve more optimal and integrated competency.

Keywords: APIP Capability, Internal Supervision, Good Governance