

## Improving the Performance of Internal Auditor in Implementing the Supervision Policy in Pemprov DKI Jakarta

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**Abstract.** This paper examines the implementation of supervision policy in DKI Jakarta Province. The research approach is qualitative using DEM (Discrepancy Evaluation Model). The method in gathering data is by observation, interview and documentation and the analysis technique is by reducing data, presenting and concluding. The research findings show: (1) In the Design Stage, the release of government policy regarding the supervision conducted by the Jakarta Intern Administration Superintendent (Inspectorate) is a process to ensure that local government run efficiently and effectively in accordance with the stipulated plan; (2) In the Installation Stage, there are two overlapping functional positions in conducting internal supervision of government administration in DKI Jakarta, namely Auditor and P2UPD (Supervisor of Administration of Government Affairs in the Local). The internal supervision of DKI Jakarta government conducted by Inspectorate (APIP) includes the organizing activities of local government and performance of local government apparatus; (3) In the Process Stage, Jakarta Inspectorate performs 3 (three) types of supervision, namely pre-audit supervision, supervision in the implementation process and post-audit supervision; (4) In the Results Stage, the level of Inspectorate performance in 2015 in conducting supervision has not achieved 100% target, as measured from: (a) index of Jakarta DKI Corruption Perception reached 3.4 out of 3.8 target (b) assessment of financial statements with fair opinion results with exception (WDP) from unqualified target (WTP) and (c) Indicator of Improvement assessed by LKIP achieved CC from B target.

**Keywords:** Policy Implementation, Supervision, Discrepancy Evaluation Model

### I. Introduction

the context of local government autonomy, decentralization is intended to let the local government have a better initiative and able to improve the creativity of the region and its resources boosting their economic growth, improving the community services and increasing the community empowerment. The implementation of the local autonomous government implemented by giving the authority a broad, real and responsible to the locals with a settled arrangement, distribution and utilization of national resources equitably and balancing the State Government and regions monetary. This all needs to be balanced with adequate government monitoring system to avoid corruption, collusion and nepotism (KKN).

In order to conduct and to achieve the goal the government planned then a monitoring system is needed, because with the monitoring, then the goal will be achieved and reflected based on the

stipulated plan of the government. Thus, the supervisory of local government is important to know the course of employment, whether the plan works smoothly or not.

Similarly the monitoring system function to correct the mistakes made by the apparatus and prevent the same mistakes reoccur or the potential of other errors happening and also to know whether the implementation of works in accordance program as the predeterminent planning is followed or not. In addition, the increasing demands from public upon a clean, just, transparent and accountable government need In to be addressed seriously and systematically. Therefore everyone in the governmental elements, both in the Executive, legislative, and the judiciary level must have a shared commitment to uphold good governance and clean government.

Some elements that corresponding with the policies to create a good governance in the public sector

include the settlement of ethical standards and behaviour of government apparatus, determining of the organizational structure and the process of organizing that have a clearly arrangement of the roles and responsibilities also the accountability of the organization to the public, setting an adequate organizational control systems, and external reporting arrangement by the accounting system in accordance based on the government accounting standards. Furthermore, related to the monitoring system settings control, this concerns the issue of management risk, internal audit, internal monitoring, budgeting, financial management and training for financial staff. In general, these problems have been accommodated in a regulations package by the Ministry of Finance published by the Government.

In accordance with the Government Regulation Number 41 Year 2007 about Region Instrument Organization, article 50 paragraph (1) States that region instrument are supported by a group of functional officials. One of the local bureaucracy reformation way to create a good governance, by paying attention at resources and effective cost so the goals are not limited to the output but also outcomes and good governance.

In order to achieve good governance referring to the regulation of the State Minister of the Empowerment of State Apparatus number: PER/220/m. PAN/7/2008 about the Functional Auditor Position and Credits, then it is necessary to have Jakarta Intern Administration Superintendent (APIP). APIP in province is the government agency that was formed with the task to monitor the intern at the local government environment consisting of Provincial Inspectorates and unit of intern at other government legal entities in accordance with the Regulatory Legislation.

The change of role of APIP with coordination and supervision of the joint operation between the central and local government in order to create a good and clean governance through prevention strategies based on priorities, focus, and risk-based. Therefore the APIP is no longer acting as a *watch dog* but as a consulting and assurance agency. Thus the APIP in the local government are expected to improve the accession of value, goals and objectives through a process of quality assurance and internal supervisor's involvement in directing the management in managing the organization. However, to date APIP still face problems, related task of coaching and supervising local government as mandated task to coach and supervise have been set out in the law on Local Government System

(Sispemda). In a bigger picture, coaching and supervising the local governance as well as supervising of the conduction of government affairs in local government level that in the process also have additional tasks such as mentoring, supervising, evaluating, and monitoring of various ministries. On the institutional side, problems such as the structure of organization device assigned by State Minister of the Empowerment of State Apparatus and customized by Minister of Home Affairs. The Supervisor of Administration of Government Affairs in the Region (P2UPD), so there is currently differences between the organizational structure that is in between *de jure* and *de facto*. The other problem, the echelon structure of the Inspectorate organization with The Regional Instrument Work Unit (SKPD) resulting in a weak coordination; outline the planned purpose and responsibility and reality task is not balanced. Inspectorate supposedly functions as a local government instrument but in practice played as "instances of vertical territory".

Problems arose that related human resources, can be classified as follows: first, there are 2 (two) functional positions, the auditor and P2UPD. Second, there is the in-effectiveness training of functional training for apparatus at the decentralization of central agency training. Third, there are a limited number of functional officials. Fourth, there is no supervisory personnel policy nationally. All this time, there are only teachers and health personnel. Fifth, there are difficulties to get supplementary from agency partners. Sixth, P2UPD does not yet have a firm authority restriction and lack of supply of national competence. Seventh, the placement of structural officer in Inspectorate is not yet considering background check in the terms of supervisory.

Most of the problems face by the APIP in Capital Province (DKI) Jakarta, operationally are: (1) the implementation of performance coaching and supervising has not yet met the Standard Operational Procedure (POS) that are set (limited time, personnel and the amount of numbers of supervising task as well as other side tasks). (2) The supervisory performance results not yet become a consideration by higher authority. (3) The lack of integrity of the Inspectorate as internal supervisory authorities so that Regional Instrument Work Unit (SKPD) is less responsive to the supervisory Inspectorate results of supervision. This indicates there is a problem: legal basis, scope, and implementation of supervisory on local government within the Province of Jakarta because there are two

government agencies that are performing tasks with similar purpose, which is auditors and P2UPD. This is the interesting part that further to be evaluated. Similarly to the goals of objectives (impact) the surveillance of policy for supervisory to local governance toward the attempts to uphold good governance.

Based on the background above, the problems of the performance the Supervisor of Administration of Government Affairs in the Region (APIP) will be needed to be evaluated so that improvements can be made (improvement) which aims to improve the performance of local governance in overall.

This research was conducted with a focus on evaluation of the implementation of the policy of supervision of personnel in performing quality assurance (QA) in the provincial Government of DKI Jakarta. As for the sub-focuses of the research is as follows: first, what supervisory design implement in DKI Jakarta province?; Second, how the supervisory policy installation implement in DKI Jakarta ?; third, how the process of implementation of the policy of supervision of DKI Jakarta?; and fourth, what are the results of the implementation of the policy of supervisory in DKI Jakarta?

## II. Research Methods

This research used qualitative approach in conducting the evaluation of the Implementation of The Apparatus in Performing Quality Assurance (QA) in the DKI Jakarta government. Researcher is using one of Discrepancy Evaluation Model (DEM) to analyse the data. This evaluation model consists of four components to evaluate which are Design, Installation, Process and Product (Results). Each component then evaluate by comparing the data results in field by conducting interviews, observation and study of the document. The data analysis used in this research are using, Miles and Huberman model, which includes: 1) Data collection; 2) Data Reduction; 3) Presentation of Data; and 4) Conclusion.

## III. Research Results

Based on the evaluation results of Implementation of The Apparatus in Performing Quality Assurance (QA) in DKI Jakarta province by using DEM model approach are as follows: first, in the **Design Stage** founded that there is a policy issued by the government related to the supervisory carried by the Supervisor of Administration of Government Affairs in the Region (Inspectorate) of DKI Jakarta. The objective of supervision is to guarantee the

local governance is running efficiently and effectively in accordance with the plan that has been set out.

Second, in **Installation Stage** founded there were two functional Positions that conducting the internal supervision in DKI Jakarta government which consists of Auditors and P2UPD, in conducting supervision both functional positions always overlap their authority which does not match their supposedly tasks and functions because of the limited number of supervisory authorities within the Jakarta Inspectorate . Then the Internal Supervision of the government affairs conduct by Jakarta Inspectorate , which in general, supervision the performance of local governments and the management and performance of local government apparatus, so supervision do include the policy in province, institutional, apparatus, financial positions and region property. Implementation of supervising applied in policy formulation surveillance, inspection, testing and investigation of an alleged irregularities or abuses of authority as well as an early predicament against alleged action which could be detrimental to province and facilitate to Regional Instrument Work Unit (SKPD) in conducting early supervision by Jakarta Inspectorate in Annual Preparation Plan in supervising over the local governance management as an Annual Work Supervisory Programme (AWSP). The AWSP will be the guidelines of DKI Jakarta Inspectorate in conducting surveillance each year.

Third, in the **Process Stage** found that the Inspectorate of DKI Jakarta in conducting surveillance are grouped into 3 (three) types of surveillance that is Pre-Audit Supervision, Supervision in the Implementation Process and Post-Audit Supervision. Supervising the Pre Audit is the supervision of the Regional Instrument Work Unit (RIWU) and Regional Instrument Unit (RIU) in form of coaching, supervision and prevention in order to optimize the performance of RIWU as a main target of DKI Jakarta in 2015 could be achieved and better than the previous year; Supervision in implementation process by monitoring/supervising over process execution of government management to push an earlier results ontime and reach the target goals. The priority task of supervising on units of public service work, providing the procurement of goods/services as well as the realization of the budget and performance of the RIWU/RIU strategic: while the supervision of post audit is the supervision on the work of the Regional Instrument Work Unit (RIWU) and

Regional Instrument Unit (RIU) in DKI Jakarta government environment with main tasks and functions (auth) of organization, staffing, financial and goods/services. Per results of surveillance carried out by the supervision TEAM (P2UPD or auditors) produced a report on results of the evaluation of the implementation of surveillance of the RIWU/RIU performance within DKI Jakarta government environment.

The fourth, the **Results Stage** shows that the Inspectorate performance in conducting surveillance has not yet reached a 100% target; this demonstrated based on data where the Corruption Perceptions index in Jakarta only achieved the target of 3.4 for 3.8 for 2015. Then the government performance with the increase indicators for financial report with results obtained in 2015 which are reasonable opinion with exceptions (WDP) from reasonable target without exception (WTP) and an indicator of the increased valuation LKIP only the CC of the target B.

## IV. Discussion

### 1. Designing Stage

In designing stage there are two aspects that are evaluated: first, the basis internal auditing legal policy of DKI Jakarta government and secondly, the purpose of the supervision interen.

In Act 23-year 2014 a change of the law from number 32 Year 2004 About local governance policy regarding the supervision of the government interen, which in the Statute 23-year 2014, article 1 paragraph 46 described that Government Apparatus Supervisors are The Inspectorate General of ministries, governmental non-ministries supervision unit, provincial inspectorates, and district inspectorates. After that in article 216, paragraph 2 the Apparatus of Government Intern Supervisor (APIP) was the localal Inspectorate, which has task to assisting the localal leader to nurture and supervise the execution of Government Affairs which became a localal authority and side tasks by the local device. From the law explained above it can be concluded that the Jakarta Intern Administration Superintendent (APIP) is the Inspectorate of DKI Jakarta.

Then in the Local Regulatory number 12 year 2014 about the Organization of Regional Instrument and Regulatory of DKI Jakarta Governor Number 196 Year 2014 about the Organization and the Work of DKI Jakarta Inspectorate is the internal supervisor of local governance management. Based on those local regulations, Jakarta Inspectorate has outlined basic tasks and functions into that must be

performed by Jakarta Inspectorate to supervision of the conduct of the local governance affairs in order to carry out quality assurance in the Government of DKI Jakarta. In performing the supervision of the management of the government affairs, personils or apparatus who are employees of the Inspectorate Jakarta have a strategic and important role in performing supervision duties.

Based on the results of research related to apparatus supervisors supervising activities of DKI Jakarta interen consists of two functional Positions namely functional officer of P2UPD and functional Officer of Auditors, the existence of two functional positions because of the regulation by the State Minister for the Empowerment of State Apparatus number 15 year 2009 about the position of the functional supervision in the Management Affairs in Local Government and credits, before the Permenpan Number 15 years the 2009, the supervision conduct by functional auditors based on the decision of the State Minister for the Empowerment of State Apparatus number: 19/1996 of the Office of the Auditor and the Functional Credit which has been modified several times, through the regulation of the State Minister for the Empowerment of State Apparatus and Bureaucracy Reformation Number 51 Year 2012 about the changes to the regulation of the State Minister for the Empowerment of State Apparatus number 220 Year 2008 About the Functional Positions of Auditor and Credits.

Based on the results above it can be concluded that there is a legal basis supervision policy performed at the Internal the Government of DKI Jakarta.

Furthermore, regarding to the purposes of government's internal auditing in DKI Jakarta Region Rule number 12 year 2014 about Regional Instrument Organization Chapter 55 mentioned that Jakarta Inspectorate carry out the task of supervision management the resources of the local, conducting the local affairs governance and management of business entities belong to the local. According to the explanation of article 18 of law No. 32 year 2004, the supervision was conducted so the implementation of various local government affairs can still run in accordance with the standards and policies of the Government on the basis of regulation legislation. As the supervision of local governance that arranged in Government Regulation (PP) number 79 of the year 2005 on guidelines for the construction and supervision of the conduct of the local governance and regulation of the Minister of Home Affairs (Permendagri) number 23 year 2007 the guidelines on procedures

for Supervision over the local government Implementation.

The understanding of the supervision of local surveillance provided in regulation No. 79 Year 2005 and regulation of the Minister of Home Affairs No. 23 Year 2007 basically makes no difference, because the regulation technical provisions from PP Number 79 Year 2005 governing the procedures for conducting the surveillance of implementation of the local governance. This means that the surveillance is the process of activities held to guarantee so that local governance is running efficiently and effectively in accordance with the established plan and the provisions of the legislation. Supervision mean as medium/tool used to ensure implementation of local governance are within the corridors of the applicable law in order to unfold the goal of autonomous local itself.

Based on that it can be conclude there is an objective of supervision conducted by Jakarta Intern Administration Superintendent / Jakarta Inspectorate.

## 2. The Installation Stage

In this stage, there are 4 (four) aspects will be discussed (1) aspects of the human resources (HR), (2) the supervision mechanism, and (3) the supervision guidelines.

Regarding to the **human resources** that is mean as Human Resources Supervision Apparatus of the government intern, namely the P2UPD that the apparatus builder is the Ministry of Home Affair and the builders of the Auditor Apparatus is BPKP.

In the regulation of the regulation of the Minister for the Empowerment of State Apparatus number: Per/220/m. Pan/7/2008 about the Functional Auditor Officer And Credits article one verse 2 that the Auditor is an officer which scope, duties, responsibilities, and the authority to perform the internal auditing in the government agencies, institutions and/or other parties that related to the State affairs in accordance with the legislation, which was occupied by state apparatus with the rights and obligations given fully by the competent authority. Then in Chapter 2 Functional Auditor Officer on the APIP include in clumps of accounting and budget officer. Article 3 paragraph (1) the Functional Auditor Officer serves as the technical functional supervisor within the environment of the Government Intern Supervision Apparatus. (2) The functional Auditor Position as intended in paragraph (1) is the career position, that can only be occupied by someone who has a status of state apparatus. (3) Auditor in carrying out his

duty liable to the chairmanship of the supervision agencies concerned in accordance with the legislation. Later in section 5 Agency of the Official Builder of Functional Auditors is State Development Audit Agency.

While the one regulating the Functional Officer is Regulation of State Minister of the Empowement of State Apparatus Republic of Indonesia number 15 Year 2009 about the Functional Officer Supervisor of Local Government Affairs Implementation and its credit. The rules described in article 1 paragraph 1 of the Supervisor Officer of Local Government Affairs Implementation (P2UPD) define as a functional Officer with the scope, duties, responsibilities, and authority to undertake activities supervision technically over the Affairs of Government in the local, outside the supervision of compliance of financial regulations, which is occupied by state apparatus. In article 2 the auditor functional position on the APIP include in clumps of political position and foreign relations. And further in article 5 the Builder agency is the Ministry of Home Affairs.

Based on the above it can be concluded that there are two functional positions supervising interen in DKI Jakarta that consists of Auditor and P2UPD with both functional positions have competencies in accordance with staffing regulations.

Based on the results the study found that the overall numbers of APIP in Jakarta Inspectorates are still experiencing shortages of 148 apparatus still in needed for Jakarta Inspectorate. So due to the shortage of apparatus, there is overlap tasks implementation happen between P2UPD and Auditor.

Based on the officials position, it is found that from the 142 employees of the Functional Officer Auditor's is 39 people (27.46%), Functional Officer of P2UPD is 18 people (12.68%) and Structural Position is 11 people (7.75%), while the remaining 74 people (52.11%) are Functional Common.

Regarding the **supervision mechanism**, Supervisors of local government intern as a whole is the responsibility of the DKI Jakarta Governor. Supervision conducts by Jakarta Inspectorate. Jakarta Inspectorate is a technical institution and serves as a complementary element of the local government in supervising field. Where in general, the Government's intern supervision of local government affair including the formulation of local regulation and the performance of local government apparatus, so that surveillance was conducted covering policy of the local, institutional, localal

apparatus, local financial positions and local property.

The implementation of supervision applied in the form of policy formulation surveillance, inspection, testing and investigation of alleged irregularities or abuses of authority as well as the predicament action against alleged irregularities which could be detrimental to district and provide a medium to Regional Instrument Work Unit (RIWU) regarding supervision.

The first step in conducting supervision by Jakarta Inspectorate that is doing the preparation of the Annual Plan of Supervision over the local government affairs in the Annual Supervision Work Programme (AWSP) and based on supervision policy, after drawing up the Annual Supervision Work Programme (AWSP), then supervision apparatus of Government intern both Auditors and P2UPD will be doing supervision. The supervision activities are conducted through local governance activities of inspection, monitoring and evaluation.

In addition to the inspection, Jakarta Inspectorate can conduct specific examinations and the examination reports that showing indication of irregularities, corruption, collusion and nepotism. After doing the inspection, monitoring and evaluation will be made a report on the results of supervision.

To support the supervision performance then Jakarta Inspectorate coordinate and synchronize supervision with other functional supervision apparatus as external examination of FAB-RI, the Inspectorate-General from the Ministry of Home Affairs as well as other external supervision authorities which are intended to improve the prevention action of deviation of Regional Government Budget by RIWU and improve the cases settlement and handling public complaints against the public service.

Regarding the aspect **supervision manual**, Jakarta Intern Administration Superintendent (APIP) is a government agency that task to carry out internal

supervision (internal audit) in government environments. Internal supervision is a whole process of audit activity, review, evaluation, monitoring, and other surveillance within the duties of the government activities to provide adequate confidence that the activities have been implemented in accordance with the benchmarks which have been set out effectively and efficiently for the benefit of the government that manifest good national governance.

It is known that Jakarta Inspectorate as the APIP in conducting surveillance requires supervision guidelines so that the results of the supervision implementation is effective and efficiently. Based on Jakarta Inspectorate findings that when conducting surveillance based on Performance Agreements. The performance agreement process is the determination of the annual activities and main performance indicators based on programs, policies and objectives that have been set out in the Strategic Plan of 2013-2017. The Agreement elaborates the targets performance of which must be achieved within one year of implementation. Performance targets is an overview of quantitative values that are attached on each performance indicators, both at the level of strategic goals as well as the level of activity, and is the benchmark for measuring the organization success that calculated each year. Thus, the agreement performance in 2015 of Jakarta Inspectorate is the document that presents the performance targets that must be achieved.

There are changes on Jakarta Inspectorate performance agreement in 2015 on several indicators that established before, that is due to the previously established indicators were not fullfiling the SMART (specific criteria, measurable, attainable, relevant, time-frames) criteria. In addition there are also indicators of change changes to the budget, this is due to the efficiency and effectiveness of activities. Performance agreement the year 2015 is shown in the table 1 below:

**Table 1 Performance Agreement of 2015**

STRATEGIC OBJECTIVES	PERFORMANCE INDICATORS	TARGET
Increase Corruption Perseption Index (CPI)	The Escalate Corruption Perseption Index (CPI)	3.8
Increase Supervision/Monitoring and Settlement of Complaint Cases	Percentage of Settled Public Complaint Cases	80%
	Percentage of Administration/Number of Solved Supervision/Monitoring Result in 2014	81%

*Source: Jakarta Inspectorate*

**Table:**

STRATEGIC OBJECTIVES	PERFORMANCE INDICATORS	TARGET	
The Increasing Performance of Local Government	Push LAKIP Opinion of DKI Jakarta Government in 2015	B	
	Push Opinion on DKI Jakarta Financial Report in 2015	WTP	
The Increasing Apparatus Competence	Percentage of Apparatus HR Competence (knowledge, skills and integrity)	70%	

*Source: Jakarta Inspectorate*

The table above presenting goals and performance indicators achieved in the conducted supervisory by Jakarta Inspectorate. To support of the agreement then made in the Annual Supervision Work Programme (ASWP). The ASWP elaborate the goals that will be supervised, the number of human resources will conduct examination/supervision and schedule of examination will be undertaken by the supervision authorities of local government interen, the RIWU to be examined. With the existence of the RIWU it is expected for supervision conducted by the Jakarta Inspectorate make it easier to conduct supervision.

### **3. The Process Stages**

In this stage the data evaluated is the implementation of supervision performed by supervisory apparatus intern of DKI Jakarta government overview audit activities, evaluation, review, monitoring, and supervision of others, ranging from the preparation, planning and implementation until up to the report preparation.

#### **a) Planning supervision**

Based on the research results the researcher found that the Jakarta Inspectorate planning supervision as reference for P2UPD and implementing the supervision of Auditors in the sphere of DKI Jakarta. As for the form of the supervision planning to be performed it is stated in the form of the Annual Supervision Work Programme (ASWP).

For the targets of supervision Inspectorate of DKI Jakarta in doing supervision within the Government of DKI Jakarta environment as it is poured in List of Material Examination (LME), is covering the implementation of basic tasks and functions, the management of staffing, financial management, management of goods and physical examination of the goods/buildings.

#### **b) Implementation of Supervision Activities**

Research results that become the basis of the implementation of supervision performed by the apparatus supervisor both P2UPD and Auditor regarding the goals and objectives will be monitored. Then in doing supervision between P2UPD and Auditor were not separated this resource because the limited existing HR in the Inspectorate that auth between P2UPD carried out by the Auditor and vice versa.

Based on the results of the activities of the Jakarta Inspectorate supervisory through the state apparatus supervisor interen (Auditors and P2UPD) to supervising the performance have been carrying out surveillance in 2015 with the target of 183 objects supervision of RIWU in 2015 and surveillance cases with 111 target cases.

In addition to the existence of special surveillance and performance supervision based on the research results to follow-up the results of conducted SAA and APIP Supervisory for monitoring Follow-up, then in 2015 as follow-up examination by SAA RI with 748 recommendations, from the recommendations then 108 (18%) was follow-up and amounted to 615 (82%) not yet follow-up. Then for the monitoring follow-up of the Inspectorate of DKI Jakarta supervision by APIP in 2015 results into 332 examination and recommendations that have been finished by 20 (6%), in the process 1 (0.3) while 311 (94%) results the recommendation has not been acted upon.

From the amount of suggestions that is 332 from the above there are suggestions the remittance to the Treasury coffers, SOE/local/D, and the public with the amount of Rp. 324,354,500 has been deposited to the State Fund amounted to Rp. 6,825,000 and the rest of which has not been paid amounted to Rp. 317,529,500.

#### **c) Preparation of the Supervision Results Report**

Research results by conducting document analysis found that the existence of the supervision results performed by apparatus either conducted by P2UPD and Auditors, but the report did not distinguish between the two Functional Positions, the found document reports shows no differences. Supervision results reports made based on the systematic required to making report of the supervision.

Other than the form of reports, the results is shaped in Note/ Service Letter. The result of this research may be temporary (interim report) to meet the needed information as an urgent to complete a needed information for authority to take action and/or be a consideration in making a policy. Although this report may be temporary but the content of the report are made based on the facts/evidence leading to the conclusion of the final. Based on the results it can be concluded that neither in the supervision planning process, monitoring and reporting activities of supervision between P2UPD and Auditor are the same. Thus the implementation or the results of both the supervision authorities give the same results. It can be seen from the inspection report conducted by both functional officials.

#### 4. Results Stage

Performance is the illustration of the achievement level from the implementation of an activity/program/policy in realizing the goal, purpose, mission and vision of organization contained in the formulation of strategic planning of an organization. Performance measurement is a systematic process and continuous assess of success/failure of implementation activities in accordance with the program, the policies, and to achieve the goals and objectives that have been set in realizing the vision and mission of organization. Performance measurement is a method to assess the progress that been made then compared to the goals and objectives that have been set.

The performance indicators are the embodiment of the achievement of the overall performance of Jakarta Inspectorates. The achievement of the performance shows the contribution of the whole positions of Jakarta Inspectorates and activities during 2015 from the earlier period. As the details of the realization of each performance indicator shows in the tables below.

**Table 2 Rates of the Performance of the Inspectorate of DKI Jakarta**

Target	Performance Indicators	Target			Realization			Achievements		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
<b>Increase corruption perception index</b>	Increasing Corruption Perception Index	3,4	3,8	3,8	3,4	3,4	3,4	100%	89,47 %	89,47 %
<b>Increase supervision/monitoring and settlement of complaint cases</b>	Percentage of settled public complaint cases	78%	80%	80%	63,20 %	70%	84%	83,48 %	87,50 %	105 %
	Percentage of solved administration/ number of recommended finance supervision/monitoring in 2014	79%	80%	81%	67,92 %	65%	50,4 %	79,90 %	81,25 %	62,22 %
<b>Increase performance of regional government</b>	Increase of the Financial Statement Valuation	WTP	WTP	WTP	WTP	WD P	WD P	100 %	75%	75%
	Indicator of Improvement assessed	CC	B	B	CC	CC	CC	100 %	75%	75%

Target	Performance Indicators	Target			Realization			Achievements		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
	by LKIP									

Source: Jakarta Inspectorate

## I. CONCLUSION

Based on the research data the researcher can draw several conclusions as follows: first, in Design Phase the researcher obtained there are some government-issued policies related to supervision carried out by Jakarta Intern Administration Superintendent (Inspectorate) DKI Jakarta. As for the objective of supervision, so that local governance performance is guaranteed to proceed efficiently and effectively in accordance with the stipulated plan.

Second, there are two functional positions in conducting internal supervision in DKI Jakarta government administration namely Auditors and P2UPD, that both position are overlapping each other when conducting supervision within their tasks and fuctions because of the limited apparatus of Jakarta Inspectorate.

Third, based on the results obtained on this research the resercher found that Jakarta Inspectorate performing 3 (three) types of supervision which are pre-audit supervision, supervision in the implementation process of and Post-Audit supervision.

Fourth, the performance level of Jakarta Inspectorate performance in 2015 in conducting supervision has not yet achieved 100% target, this data shown based on the measured data from the index data of Jakarta DKI Corruption Perception that reached 3.4 out of 3.8 target in 2015. The final assessment of financial statements results with the indicator of Increase of the Financial Statement Valuation in 2015 received with fair opinion without exception (WDP) from unqualified target (WTP) and the Indicator of Improvement assessed by LKIP achieved CC from B target.

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