

Government Internal Oversight in Enhancing the Performance of Civil Servants

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DOI : <https://doi.org/10.61796/ijblps.v3i7.523>



Sections Info

Article history:

Submitted: April 07, 2026
Final Revised: May 26, 2026
Accepted: June 18, 2026
Published: July 25, 2026

Keywords:

Internal supervision
Policy implementation
Personnel performance
Regional Inspectorate
Civil servants

ABSTRACT

Objective: Government internal supervision plays a strategic role in ensuring compliance, accountability, and improved performance among civil servants. This study aims to analyze the implementation of the government internal supervision policy based on Minister of Home Affairs Regulation Number 107 of 2017 at the Regional Inspectorate of West Kutai Regency and to identify the role and constraints of internal supervision in improving civil servant performance. **Method:** This study employed a descriptive qualitative approach. Data were collected through interviews with the Regional Inspector, auditors or Government Internal Supervisory Apparatus personnel, representatives of the Human Resources Development and Personnel Agency, and civil servants, supported by observation and documentation. Data were analyzed using the Miles, Huberman, and Saldaña model, comprising data condensation, data display, and conclusion drawing and verification. **Results:** The findings indicate that the internal supervision policy has generally been implemented through policy communication, resource support, implementers' commitment, division of responsibilities, standard operating procedures, and the Annual Supervision Work Program. **Novelty:** Based on George R. Terry's supervision indicators, the process includes establishing standards, measuring work performance, comparing actual performance with established standards, and taking corrective action. Internal supervision contributes to improving discipline, compliance, professionalism, administrative quality, and personnel accountability. However, its implementation remains suboptimal due to limited numbers and competencies of supervisory personnel, budgetary and infrastructure constraints, extensive supervisory coverage, weak evaluation documentation, inconsistent discipline, and limited commitment among some audited entities to follow up on recommendations. Therefore, internal supervision has positively contributed to civil servant performance but requires stronger supervisory capacity, monitoring systems, and consistent follow-up.

INTRODUCTION

Regional government administration within the framework of regional autonomy requires governance that is accountable, transparent, and performance-oriented. The broad authority granted to regional governments through Law Number 23 of 2014 concerning Regional Government is intended to accelerate the realization of public welfare by improving the quality of public services, development effectiveness, and resource management that is more responsive to local needs [1], [2]. However, this expansion of authority also has consequences, including increased complexity in government management, the risk of abuse of authority, and the potential decline in the performance of civil servants if it is not balanced by a strong and effective internal supervision system [3].

Supervision is essential for improving employee productivity in support of organizational goals. It is intended to prevent possible deviations or irregularities, serve

as a warning regarding the tasks performed by employees, and function as a control mechanism that encourages employees to achieve optimal performance [4], [5].

In response to these demands, the Government of Indonesia established an internal control policy framework through Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). Under this regulation, internal control is defined as an integral and continuous process carried out by leaders and all employees to provide reasonable assurance that organizational objectives will be achieved through effective and efficient activities, reliable financial reporting, safeguarding of state assets, and compliance with laws and regulations. George R. Terry views supervision as a process of ensuring that organizational activities remain on the predetermined course by measuring performance and correcting deviations [6]. These perspectives indicate that the supervisory function maintains conformity between implementation and planning while providing feedback for performance improvement.

At the regional government level, the government internal supervision policy is implemented by the Regional Inspectorate as the Government Internal Supervisory Apparatus (APIP). The role of the Regional Inspectorate was further strengthened through Minister of Home Affairs Regulation Number 33 of 2023 concerning Guidelines for Guidance and Supervision of Regional Government Administration, which positions the Inspectorate not merely as an examining institution but also as a strategic partner of regional leaders in developing the performance of regional agencies and civil servants. Through this role, the Regional Inspectorate is expected to foster a culture of control, risk management, and sustainable employee performance.

The Regional Inspectorate of West Kutai Regency, as part of the West Kutai Regency Government, carries the same mandate. West Kutai is a regency in East Kalimantan Province with a relatively extensive territory and diverse geographical and social characteristics, with Sendawar as its capital. The position, organizational structure, duties, and functions of the West Kutai Regional Inspectorate are regulated, among others, by West Kutai Regent Regulation Number 7 of 2021 concerning the position, organizational structure, duties and functions, and working procedures of the Regional Inspectorate, which refined earlier provisions on the Inspectorate's organization and responsibilities. The regional government also issued West Kutai Regent Regulation Number 35 of 2021 concerning Guidelines for Risk Management and Risk-Based Internal Supervision within the West Kutai Regency Government, affirming the Inspectorate's role as the driving force behind risk management implementation and the strengthening of SPIP across all regional agencies.

Various initiatives to strengthen supervision in West Kutai demonstrate the regional government's awareness of the Inspectorate's importance. Nevertheless, reports and public information also acknowledge continuing challenges, including limited awareness and understanding of risk management among government personnel and the need to improve the quality of internal supervision and follow-up on recommendations arising from SPIP development. In this context, the supervisory function of the West Kutai Regional Inspectorate warrants examination, particularly in

relation to the performance of its own employees and its support for the performance of regional agencies that serve as audit entities.

Performance data for civil servants at the Regional Inspectorate of West Kutai Regency during 2023-2025 indicate an upward trend in several employee performance indicators. Employee attendance increased from 89% in 2023 to 93% in 2025. Achievement of Employee Performance Targets (SKP) and the timeliness of completing supervisory assignments also improved considerably. At the same time, the number of internal findings declined, indicating improvements in the organization's supervision and internal control systems. Overall, these conditions suggest that government internal supervision has contributed to greater work effectiveness among personnel at the Regional Inspectorate of West Kutai Regency.

However, these improved performance achievements do not fully demonstrate that government internal supervision has been implemented optimally in substantive terms. Several aspects still require examination, particularly how the government internal supervision policy is implemented under Minister of Home Affairs Regulation Number 107 of 2017, the extent to which internal supervision is conducted effectively, and how such supervision influences work behavior, discipline, professionalism, and the quality of civil servant performance.

Accordingly, this study is important because it not only examines government internal supervision from an administrative perspective but also analyzes the dynamics of policy implementation in building discipline, professionalism, compliance, and work effectiveness among regional government personnel. The study aims to analyze the role of government internal supervision in improving civil servant performance and to identify the constraints encountered in its implementation at the Regional Inspectorate of West Kutai Regency.

RESEARCH METHOD

This study was conducted at the Regional Inspectorate of West Kutai Regency. The site was selected because the Regional Inspectorate of West Kutai Regency is a Government Internal Supervisory Apparatus (APIP) with strategic duties and functions in conducting internal supervision of regional government administration in accordance with Minister of Home Affairs Regulation Number 107 of 2017 concerning Guidelines for Regional Government Supervision.

This study employed a descriptive qualitative approach from a public administration perspective. The qualitative approach was selected because the study sought to obtain an in-depth understanding of the implementation of government internal supervision in improving the performance of civil servants at the Regional Inspectorate of West Kutai Regency under Minister of Home Affairs Regulation Number 107 of 2017. According to John W. Creswell, qualitative research is a method for exploring and understanding meanings that individuals or groups attribute to social or human problems. A descriptive approach was used because the study systematically, factually, and accurately describes the implementation of the government internal supervision

policy within the Regional Inspectorate of West Kutai Regency. Therefore, the descriptive qualitative approach was considered the most appropriate because it provides a comprehensive understanding of policy implementation, the dynamics of supervision within the regional bureaucracy, and its contribution to improving civil servant performance at the Regional Inspectorate of West Kutai Regency.

The study focused on the implementation of the government internal supervisory function by the Regional Inspectorate as the Government Internal Supervisory Apparatus (APIP) to improve work effectiveness, discipline, professionalism, and civil servant accountability. The primary focus was analyzed using George R. Terry's supervision theory, comprising: (1) Establishment of Supervisory Standards, (2) Measurement of Activity Implementation, (3) Comparison of Implementation with Standards, and (4) Corrective Action.

Moleong (2014) explains that informants are individuals used by researchers to provide information regarding the conditions and context of the research setting. In this study, informants were selected through purposive sampling, namely the deliberate selection of individuals on the grounds that they possessed the most relevant knowledge, understood the research context, and were directly involved in the phenomenon under study. The informants consisted of the West Kutai Regional Inspector, auditors/APIP personnel, civil servants/employees of the Regional Inspectorate, and representatives of the West Kutai Human Resources Development and Personnel Agency (BKPSDM).

The data used in this study consisted of primary and secondary data. Both types of data were employed to obtain comprehensive information concerning the implementation of government internal supervision in improving the performance of civil servants at the Regional Inspectorate of West Kutai Regency.

To obtain data consistent with the research focus, research instruments were prepared on the basis of the aspects, indicators, and variables to be examined. The instrument blueprint served as a guide for collecting data through interviews, observation, and documentation so that the resulting data would be more focused, systematic, and aligned with the research objectives. The blueprint referred to George R. Terry's supervision theory, which encompasses the establishment of supervisory standards, measurement of activity implementation, comparison of implementation results with standards, and corrective action.

Data were collected through interviews, observation, and documentation. Interviews were used to obtain in-depth information regarding the implementation of government internal supervision and its contribution to improving civil servant performance. Observation involved directly examining the implementation of internal supervision and the work activities of civil servants within the Regional Inspectorate of West Kutai Regency. Documentation was used to collect relevant documents, archives, reports, and supporting data related to the research focus.

Data were analyzed using the qualitative data analysis model proposed by Matthew B. Miles, A. Michael Huberman, and Johnny Saldaña [7]. This model was selected because it provides a systematic, in-depth, and continuous process for analyzing

qualitative data. Qualitative data analysis was conducted interactively and continuously from the data collection stage until the completion of the study. The analytical process comprised four principal stages: data collection, data condensation, data display, and conclusion drawing and verification.

RESULTS AND DISCUSSION

Results

West Kutai Regency is one of the regencies in East Kalimantan Province. It was established as an autonomous region under Law Number 47 of 1999 concerning the Establishment of Nunukan Regency, Malinau Regency, West Kutai Regency, East Kutai Regency, and Bontang City. The establishment of West Kutai Regency formed part of a regional expansion policy intended to bring government services closer to the community and accelerate regional development.

West Kutai Regency has diverse geographical, social, economic, and cultural characteristics. Some areas are located in urban zones and around the administrative center, while others are situated in remote and rural areas with limited accessibility. These conditions affect government administration, the distribution of personnel, equitable public service provision, program control, and the effectiveness of government internal supervision.

As an autonomous region, the West Kutai Regency Government administers various governmental affairs under regional authority through its regional agencies. The implementation of these governmental duties requires civil servants who are professional, disciplined, responsible, possess integrity, and are oriented toward organizational performance. Consequently, improving civil servant performance is an important element in realizing good governance [8].

The Regional Inspectorate of West Kutai Regency is a regional agency responsible for conducting internal supervision of regional government administration. Institutionally, the Inspectorate serves as the regional government's supervisory element and is headed by the Regional Inspector. In carrying out its duties, the Regional Inspector is accountable to the Regent through the Regional Secretary.

The data presented in this study were derived from interviews, observation, and documentation involving informants and relevant data sources at the Regional Inspectorate of West Kutai Regency. Data analysis employed the interactive model of Miles, Huberman, and Saldaña, which includes three principal stages: data condensation, data display, and conclusion drawing and verification.

The presentation of research data refers to George R. Terry's (2008) supervision indicators, namely the establishment of standards, measurement of activity implementation, comparison of implementation with standards, and corrective action in response to identified deviations.

Interviews with the Inspector of the Regional Inspectorate of West Kutai Regency indicated that internal supervisory standards were established by combining national provisions with regional technical policies. The national provisions included the

Government Internal Control System and government internal audit standards, while technical policies were developed by the Inspector by considering organizational characteristics and the level of risk in each regional agency.

The interview results demonstrate that internal supervisory standards have a clear normative basis. These standards are derived not only from national provisions but are also adjusted to the conditions of each audit entity. Such adjustment is important because every regional agency has different functions, programs, budgets, and levels of risk. The implementation of supervision has also been supported by standard operating procedures.

This information was reinforced by the auditor/APIP informant, who explained that supervision refers to the Indonesian Government Internal Audit Standards and the Government Internal Control System guidelines. The stages include planning, implementation of supervision, reporting, monitoring, and evaluation. Data condensation and comparison indicate that supervisory standards have been established through the use of regulations, audit standards, the Government Internal Control System, SOPs, and the Annual Supervision Work Program. These standards provide clear direction for supervisory activities. However, implementation is still affected by disparities in employee competence and understanding, resulting in inconsistent application of the standards across activities.

Interview findings indicate that civil servant performance is measured periodically. The Regional Inspector explained that monitoring and evaluation begin with the establishment of performance targets and proceed through periodic monitoring, evaluation, feedback, coaching, and follow-up on evaluation results.

In audits involving civil servants, the measured aspects include compliance with regulations and codes of ethics, performance of duties in accordance with job positions, personnel administration, discipline, and indications of irregularities or abuse of authority. Information from auditors/APIP personnel shows that monitoring is conducted through planning, data collection, analysis, reporting, and follow-up.

These findings indicate that substantive measurement activities have been undertaken, although they are not yet fully supported by formal documentation. The absence of administrative evidence may impede verification, continuous evaluation, and accountability for supervisory results. The analysis shows that work implementation has been measured through a combination of audits, reviews, electronic evaluations, supervisory monitoring, disciplinary assessment, and administrative examination. Measurement has covered achievement, behavior, compliance, and work quality. Nevertheless, its effectiveness needs to be strengthened through consistent recordkeeping, evaluation documentation, and the preparation of periodic monitoring reports.

Interview findings show that the Regional Inspectorate compares the implementation of civil servants' duties with regulations, codes of ethics, job descriptions, SOPs, Employee Performance Targets, and administrative standards. When implementation does not conform to the standards, the condition is recorded as a

weakness, noncompliance, or supervisory finding. The Regional Inspector stated that civil servant compliance within the Inspectorate is generally high. This is associated with the Inspectorate's position as a supervisory body expected to serve as a model of discipline, integrity, and compliance. Nevertheless, certain discrepancies remain. Although compliance is considered relatively high, delays in completing work, administrative noncompliance, and disciplinary violations are still found.

Inspectorate civil servants also acknowledged that supervision positively affects the quality of work, particularly by reducing administrative errors and inconsistencies in task implementation. However, some employees still do not perform their duties fully in accordance with SOPs. Implementation is also compared with standards through the management of Employee Performance Targets. Civil servants' work results are compared electronically with predetermined targets, while work behavior, discipline, compliance with working hours, task completion, and job responsibility are included in the evaluation. BKPSDM explained that disciplinary development includes monitoring attendance, compliance with working hours, task completion, and the fulfillment of responsibilities according to principal duties and functions. When discrepancies are identified, the initial measures include reprimands, warnings, and assistance [9], [10].

The analysis indicates that civil servants' duties are generally directed in accordance with SOPs and work targets. Nevertheless, gaps between standards and implementation remain, including delays, administrative weaknesses, procedural noncompliance, differences in competence, and inconsistent discipline. These findings show that supervision has been capable of detecting discrepancies, although compliance has not been uniform among all personnel.

Corrective action is the supervisory stage undertaken after differences are identified between standards and work results. It aims to address weaknesses, ensure that recommendations are followed up, prevent the recurrence of errors, and improve employee and organizational performance. The findings show that corrective action is implemented through communicating supervisory results, preparing action plans, carrying out improvements, monitoring, evaluation, verification of completion, coaching, and imposing sanctions when necessary.

The mechanism includes communicating supervisory results to the audited party, preparing an action plan, implementing corrective measures, monitoring and evaluation, and verifying completion. When recommendations have not been implemented, further action is taken according to the seriousness of the issue. The auditor/APIP informant explained that supervisory results are followed up through an action plan submitted by the auditor to the audited party. The plan contains corrective measures that must be undertaken on the basis of audit recommendations.

The analysis shows that corrective action has been implemented progressively through recommendations, action plans, coaching, administrative improvements, monitoring, verification, training, rewards, and sanctions. These mechanisms are intended to prevent repeated findings and improve civil servant performance. However, results have not been fully optimal because of the limited number of supervisors,

extensive geographic coverage, budgetary and infrastructure constraints, coordination problems, and limited commitment among audited entities to complete the recommendations.

Observation was conducted at the Office of the Regional Inspectorate of West Kutai Regency on Monday, July 13, 2026, at 3:52 p.m. Central Indonesian Time. The observation was intended to obtain factual data concerning the implementation of government internal supervision and to strengthen the interview findings from the Regional Inspector, auditors or Government Internal Supervisory Apparatus personnel, the Human Resources Development and Personnel Agency, and civil servants.

The observation showed that internal supervision at the Regional Inspectorate of West Kutai Regency was supported by supervisory standards and administrative instruments. This was evident from the availability of supervisory documents, the implementation of internal audits or reviews, and the application of risk management in supervisory activities.

Overall, observation of the standard-setting indicator showed that the Regional Inspectorate of West Kutai Regency possessed adequate supervisory foundations and instruments in the form of audits or reviews, risk management, SOPs, and supervisory administrative documents. This finding reinforces the interview results that supervisory standards are available, although their application still requires strengthening so that they are understood and followed consistently by all civil servants.

Observation indicated that civil servant monitoring activities had been conducted within the Regional Inspectorate of West Kutai Regency, as reflected by a 'yes' response to the indicator concerning the existence of civil servant monitoring. Monitoring covered attendance, performance of duties in accordance with SOPs, work completion, professionalism, compliance with regulations, coordination among employees, and follow-up on supervisory results. Thus, measurement addressed not only final work outputs but also work processes and employee behavior.

Based on the observation, the work implementation measurement indicator had been applied through monitoring of civil servants' work processes and results. The measurement identified positive aspects, such as professionalism and work coordination, as well as areas requiring improvement, particularly attendance and timely task completion.

Observation showed that some duties were performed in accordance with standards, although discrepancies remained in discipline and compliance. Civil servants generally carried out their duties in accordance with SOPs and worked professionally; both indicators received a 'yes' response. These findings indicate conformity between several employee work practices and the applicable operational standards.

Observation of the comparison between implementation and standards reinforced the interview findings that civil servant compliance and professionalism were relatively good but not fully consistent across all employees. Some employees were still late, failed to complete tasks on time, and violated organizational rules.

Observation indicated that the Regional Inspectorate of West Kutai Regency had followed up on supervisory results, as shown by a 'yes' response to the relevant indicator. Follow-up was supported by civil servant coaching activities. The indicator concerning the existence of civil servant coaching also received a 'yes' response. Coaching was conducted in response to monitoring and evaluation results, examination findings, and violations of organizational rules.

Verbal reprimands were used as an initial measure to warn and direct employees to improve their behavior. When the discrepancy continued or the violation was more serious, written reprimands could be issued as an administrative measure. In addition to reprimands, corrective action was reflected in further monitoring and coaching. Employees who committed violations remained under supervision to ensure behavioral change and performance improvement. Corrective action therefore did not end with the issuance of a reprimand but also involved monitoring the expected changes [11].

Corrective action was implemented through coaching, continued supervision, and verbal and written reprimands. The observation findings therefore reinforce the interviews by showing that internal supervision contributed to improved civil servant performance, although discipline, compliance, and the consistency of follow-up still require strengthening.

Discussion

Interview, observation, and documentation findings show that internal supervision was implemented through audit standards, the Government Internal Control System, standard operating procedures, the Annual Supervision Work Program, audits, reviews, monitoring, evaluation, coaching, and follow-up on recommendations. Nevertheless, implementation was not fully optimal because late attendance, delayed completion of work, noncompliance with organizational rules, limited supervisory resources, and inconsistent follow-up on supervisory results were still identified.

The findings show that internal supervisory standards at the Regional Inspectorate of West Kutai Regency have a relatively clear normative and administrative foundation. Supervision refers to national provisions, the Government Internal Control System, the Indonesian Government Internal Audit Standards, standard operating procedures, and the Annual Supervision Work Program. These standards regulate the stages of planning, examination, reporting, monitoring, evaluation, and follow-up.

The observation findings reinforce the interview results. Supervisory documents were properly available, audits or reviews had been conducted, and risk management was applied in the supervisory process. Civil servants generally performed their duties according to SOPs. This indicates that supervisory standards had been translated into working instruments and operational procedures. The findings are consistent with Maradesa, Karamoy, and Kalangi, who found that APIP capability is determined by the institutionalization of supervisory processes, human resource competence, professional practices, performance management, accountability, and governance structures [12]. Documented standards provide the basis for implementing supervisory functions consistently and evaluating them appropriately.

The findings are also supported by Sumanti, who explained that improving APIP capability through the Internal Audit Capability Model requires standardized supervisory processes, human resource management, professional practices, and integrated accountability systems. Effective supervision therefore requires more than the presence of auditors; it also requires work standards that direct every stage of supervision. Although standards were available, the study found that understanding and implementation were not yet uniform across the Regional Inspectorate of West Kutai Regency. Some civil servants did not fully perform their work according to SOPs. This condition was caused by differences in competence, limited training, inadequate understanding, regulatory changes, and limited supporting facilities [6].

These conditions reveal a gap between the formal existence of standards and their internalization by personnel. Standards become effective only when they are understood, implemented, supervised, and evaluated consistently. The Regional Inspectorate therefore needs to strengthen the dissemination of SOPs, auditor education and training, updates to work guidelines, risk-based supervision, and periodic evaluation of employee compliance. The standard-setting indicator has been fulfilled through regulations, audit standards, SPIP, SOPs, the Annual Supervision Work Program, and supervisory documents. However, its effectiveness must be strengthened by improving competence and ensuring a more uniform understanding among civil servants so that the standards are consistently applied as working guidelines.

The findings show that work implementation at the Regional Inspectorate of West Kutai Regency is measured through audits, reviews, monitoring, evaluation, administrative examination, assessment of Employee Performance Targets, direct supervision by superiors, and internal evaluation meetings. Measurement does not focus solely on individual targets but also encompasses the quality of the supervisory function, work behavior, compliance with SOPs, discipline, responsibility, and civil servants' contribution to governance.

Observation showed that civil servant monitoring activities had been conducted. Civil servants generally worked professionally, performed duties according to SOPs, and maintained coordination among employees. Nevertheless, some civil servants were not present on time and did not complete work within the prescribed deadlines. These findings demonstrate that measurement can identify both satisfactory performance and aspects that require improvement.

The findings are consistent with Mubarok et al, who found that internal supervision and public-sector accounting affect the performance accountability of government organizations [9]. Supervision generates information concerning task effectiveness, compliance, and organizational achievement, which can serve as a basis for performance evaluation. Kurniawati and Musonef likewise showed that the implementation of internal control and the quality of internal auditors are associated with good governance. Internal control accompanied by measurement and evaluation enables organizations to detect weaknesses in work processes and take corrective action [13].

The findings are further supported by Zai, Waruwu, and Telaumbanua, who demonstrated that internal supervision affects employee performance at the Public Works and Spatial Planning Office of North Nias Regency [3]. Their study showed the contribution of internal supervision to employee performance and recommended periodic supervision to assess work effectiveness and efficiency. Rozi found that information systems, internal supervision, and key performance indicators affect employee performance. This finding is relevant to the use of the civil servant performance information system in West Kutai Regency because electronically integrated measurement can clarify targets, realization, and employee performance evaluation [10].

Although measurement activities had been conducted, the study found that the documentation of monitoring and evaluation results was not consistently well organized. Some routine evaluations by leaders were not recorded in formal reports and were therefore difficult to substantiate administratively. This condition may reduce accountability and continuity in the evaluation process because measurement results lack an adequate audit trail.

Documentation is important because it provides evidence that monitoring has been conducted, explains the results obtained, and establishes a basis for determining follow-up action. Monitoring without documentation may produce temporary, subjective information that is difficult to verify. Work implementation has been measured through various instruments and has identified both strengths and weaknesses in civil servant performance. However, standardization of instruments, documentation of evaluation results, integration of performance data, and scheduled monitoring are needed to make measurement more objective and accountable.

Comparison results are used to identify achievements, gaps, deviations, and improvement needs. The findings show that the implementation of civil servants' duties at the Regional Inspectorate of West Kutai Regency was compared with Employee Performance Targets, SOPs, disciplinary provisions, codes of ethics, and job responsibilities. In general, civil servants were considered to work professionally and perform their duties according to SOPs. As a supervisory institution, the Inspectorate is also expected to serve as a model of integrity, discipline, and compliance.

Interviews and observation nevertheless identified discrepancies in the form of late attendance, delays in completing work, noncompliance with administrative procedures, and violations of organizational rules. Accordingly, full conformity between implementation and standards has not yet been achieved.

These findings indicate that technical work standards have generally been applied, whereas behavioral and disciplinary standards have not been followed consistently by all civil servants. Professionalism is measured not only by the ability to complete work but also by timeliness, responsibility, integrity, compliance, and service quality. The findings are consistent with Umar, Apriani, and Purba, who explain that internal control ensures that organizational activities are carried out in accordance with applicable provisions and reduces opportunities for irregularities [2]. Comparing actual

conditions with standards is an essential part of the control process because it enables organizations to detect weaknesses and risks.

Sinambela states that regulatory clarity and firm supervision affect civil servant discipline and performance [8]. Clear rules distinguish appropriate from inappropriate behavior, while supervision ensures that those rules are actually applied. The findings are also supported by Susila and Wibawa, who show that supervision of civil servant discipline should be conducted through monitoring, examination, and evaluation. These three activities enable leaders to compare work implementation with applicable obligations and disciplinary standards [4].

The comparison-of-implementation-with-standards indicator was applied through assessments of targets, SOPs, rules, discipline, and the quality of work results. However, continuing delays and violations indicate the need to strengthen direct supervisory control, leadership firmness, evidence-based evaluation, and the consistent application of rewards and sanctions.

The findings show that the Regional Inspectorate of West Kutai Regency implemented corrective action by communicating supervisory results, preparing action plans, improving administration, providing coaching, conducting monitoring and evaluation, verifying completion, issuing verbal and written reprimands, developing competence, and imposing sanctions in accordance with the severity of violations.

Observation also identified follow-up on supervisory results and civil servant coaching activities. Employees who committed violations remained under supervision and coaching and could receive verbal or written reprimands. These findings demonstrate that corrective action was not merely repressive but also preventive, educational, and rehabilitative. This coaching approach is appropriate because the primary purpose of internal supervision is not simply to identify errors but to improve systems, enhance competence, and prevent repeated irregularities. Sanctions remain necessary, but their application must correspond to the severity of the violation and be supported by adequate evidence.

The findings are consistent with Maradesa, Karamoy, and Kalangi (2020), who explain that improving APIP capability requires strengthening the supervisory role, performance management, accountability, and organizational coordination. Follow-up is essential because the value of supervision is determined by the changes produced after findings are communicated. Sumanti likewise shows that improving APIP capability requires refinement of supervisory processes, auditor competence, organizational support, and continuous monitoring mechanisms [6]. Audit recommendations must therefore be followed by structured and measurable corrective measures.

Furthermore, Zefron's study of the completion of follow-up actions on supervisory findings at the Siak Regency Inspectorate identifies follow-up as a critical component of supervisory effectiveness [1]. Audit findings provide no benefit when audited parties fail to complete the recommendations. Firmansyah, Purwati, and Hasanah also emphasize that APIP capability is determined not only by the ability to identify problems but also by the ability to provide recommendations, consulting services, and monitoring of

governance improvements [14]. The findings are also consistent with Dudy and Ashady, who explain that APIP has an important role in following up audit findings that indicate abuse of authority. Examination results must be followed by administrative action, coaching, or legal proceedings according to the nature and severity of the irregularity [15].

The corrective-action indicator was implemented through recommendations, action plans, coaching, monitoring, verification, competence development, and disciplinary enforcement. However, its effectiveness still needs to be improved through an integrated follow-up monitoring system, the establishment of deadlines, stronger APIP capacity, adequate budgetary support, and greater commitment from the leaders of regional agencies.

CONCLUSION

Fundamental Finding: Based on the research findings and discussion concerning the implementation of the government internal supervision policy in improving civil servant performance at the Regional Inspectorate of West Kutai Regency, analyzed through interviews, observation, and documentation, it can be concluded that government internal supervision plays a positive role in improving civil servant performance through the establishment of work standards, monitoring, audits, reviews, performance evaluation, coaching, recommendations, and oversight of follow-up actions. Such supervision promotes discipline, compliance with SOPs, professionalism, responsibility, administrative quality, accountability, and timely task implementation. However, its contribution has not produced uniform performance improvement because late attendance and task completion, noncompliance with organizational rules, and weaknesses in evaluation documentation remain. **Implication:** The implementation of the government internal supervision policy under Minister of Home Affairs Regulation Number 107 of 2017 at the Regional Inspectorate of West Kutai Regency has generally proceeded but is not yet fully optimal. In terms of communication, the policy has been conveyed through leadership directives, internal coordination, standard operating procedures, the Annual Supervision Work Program, and monitoring and evaluation activities. However, communication with audited entities and coordination of follow-up remain inconsistent. In terms of resources, the Inspectorate is supported by auditors, Government Affairs Supervisory Officials, supervisory documents, information systems, and work facilities, but the number and competence of supervisory personnel, budget, and infrastructure remain limited relative to the extensive territory and number of audit entities. In terms of disposition, leaders and supervisory personnel demonstrate commitment to audits, reviews, evaluation, coaching, and follow-up, although compliance, discipline, and the consistent application of rewards and sanctions are uneven. In terms of bureaucratic structure, the division of duties, SOPs, audit stages, reporting, and follow-up mechanisms are available, but monitoring documentation, interagency coordination, and completion of recommendations need strengthening. **Limitation:** The principal constraints include the limited number and competence of

supervisory personnel, extensive geographic coverage and numerous audit entities, budgetary and infrastructure limitations, suboptimal risk management, regulatory changes, ineffective coordination and communication, limited commitment among some audited entities to implement recommendations, and inconsistent application of rewards and sanctions. **Future Research:** Future studies should involve a larger number of regional agencies, employ mixed methods, and quantitatively measure the influence of internal supervision on civil servant discipline, productivity, and performance. Research may also examine the effectiveness of follow-up on supervisory findings, APIP capability, auditor independence, or the implementation of risk-based supervision within the West Kutai Regency Government.

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