Journal : Journal of Management and Innovation Entrepreneurship (JMIE),
Publisher : Yayasan Nuraini Ibrahim Mandiri
ISSN : e-ISSN 3026-6505
Volume / Issue / Year/ Page : 4/ 1/ 2026: October / 345-358

INTERNAL OVERSIGHT AND PUBLIC APPARATUS PERFORMANCE AT THE REGIONAL INSPECTORATE: A QUALITATIVE CASE STUDY OF MUSI RAWAS REGENCY

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Article Information

Submission	:	03-09-2026
Review	:	09-09-2026
Revised	:	30-09-2026
Accepted	:	17-10-2026
Published	:	27-10-2026

Keywords
Accountability, Internal Oversight, Public Sector Performance, Regional Inspectorate, Musi Rawas, Work Competence

Abstract

This study examines how internal oversight works in practice at the Musi Rawas Regency Inspectorate through four sub-foci: the supervision mechanism, auditor competence, employee commitment, and civil servant (ASN) performance assessment. A qualitative case study was conducted with 10 informants (top and middle leadership, auditors, and audited-unit representatives); interview and document data were analyzed using Miles and Huberman's interactive model. The supervision cycle is formally complete, but follow-up is its weakest stage (complaint follow-up 90.90% against a 97.95% target). Uneven competence in formulating precise findings and actionable recommendations accompanies a professionalism shortfall (77.73% against 85.71%). Commitment is weakened less by unwillingness than by formality in documentation and reliance on external actors such as BPKP and KPK, alongside corruption-prevention realization of 65.06% against a 94.46% target. ASN assessment is described by informants mainly as an administrative requirement. On all five indicators examined, the internal quality assurance score is higher than the external evaluation score, indicating a gap between formal compliance and substantive implementation. The findings contribute to governance and internal control research on regional inspectorates and point to auditor capacity, follow-up enforcement, and risk management as priorities.

How To Cite: Ardiansyah, Rimbano, D., & Basri, A. (2026). Internal oversight and public apparatus performance at the regional inspectorate: A qualitative case study of Musi Rawas Regency. *Journal of Management and Innovation Entrepreneurship (JMIE),* 4(1), 345–358. https://doi.org/10.70248/jmie.v4i1.4641

DOI: https://doi.org/10.70248/jmie.v4i1.4641
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INTRODUCTION

Good governance in the public sector depends on institutions that make government answerable for how it uses authority and public resources. Governance research describes a shift from hierarchical government to networks of interdependent actors (Rhodes, 1996), assesses the quality of governance through voice and accountability, government effectiveness, rule of law and control of corruption (Kaufmann et al., 2011), and argues that developing countries benefit most from feasible, 'good enough' improvements in these capacities (Grindle, 2004). Within this frame, accountability is a relationship in which an actor must explain and justify its conduct to a forum that can ask questions and impose consequences (Bovens, 2007). Agency theory supplies the logic of oversight: because citizens and their representatives delegate authority to officials who know more than they do, monitoring is needed to limit opportunism (Jensen & Meckling, 1976), and the value of public sector auditing is

explained in part by this monitoring function (Hay & Cordery, 2018).

Internal oversight is one of the main ways in which this relationship is made operational inside government. Internal control frameworks such as COSO, and in Indonesia the Government Internal Control System (SPIP), set out the control environment, risk assessment, control activities, information and communication, and monitoring as the components through which an organization obtains reasonable assurance that its objectives are met (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013; Government of the Republic of Indonesia, 2008). Internal audit is the function that tests whether these controls work, yet its effectiveness is not automatic: studies of public-sector audit functions show that it depends on auditor competence, management support and organizational independence (Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010; Mihret & Yismaw, 2007). The stakes extend beyond the audit function itself, because the performance of public sector organizations matters not only for internal institutional goals but also for the quality of public services and public trust (Iddrisu & Mohammed, 2024). Cross-country evidence likewise identifies effective internal auditing as a central mechanism through which public institutions curb corruption (Jeppesen, 2019), while reform agendas of this kind continue to encounter persistent structural and capacity constraints within Indonesia's bureaucracy more broadly (Turner et al., 2022).

Three theoretical strands frame the analysis. First, accountability theory separates the actor, the forum and the consequences, and offers democratic, constitutional and learning perspectives for judging whether an accountability arrangement actually works (Bovens et al., 2008); accountability can erode when forums themselves fail to pursue and act on the accounts they receive (Schillemans & Busuioc, 2015). Second, the internal control and 'three lines' view places internal audit as an independent assurance function whose value as a form of governance cannot be assumed (Roussy & Rodrigue, 2018), and whose contribution to good public governance depends on leadership commitment and on auditors' knowledge and capability (Rahayu et al., 2020). Third, institutional theory explains why organizations adopt formal control structures that signal legitimacy while daily practice is only loosely coupled to them (DiMaggio & Powell, 1983; Meyer & Rowan, 1977), a pattern of decoupling documented across many organizational fields (Bromley & Powell, 2012). Empirical work shows that audits can reduce corruption when they are credible and followed by consequences (Avis et al., 2018; Olken, 2007), although officials often turn to alternative ways of extracting rents when enforcement is weak (Olken & Pande, 2012). Taken together, these strands lead to the expectation that the weak points of internal oversight lie in follow-up and enforcement, in the competence that makes findings credible, and in the distance between formal compliance and substantive implementation. These are the points on which the four sub-foci and Table 1 concentrate.

At the local level, supervision of the implementation of regional government is a crucial aspect of realizing good, transparent, and accountable governance, and the Regional Inspectorate is one of the important instruments in the internal supervision system of local governments (Tenri Liweng & Akram, 2024). The Musi Rawas Regency Inspectorate is a regional apparatus directly responsible to the Regent through the Regional Secretary. Under Regent Regulation No. 114 of 2019, it assists the Regent in fostering and supervising the implementation of regional government affairs, including technical supervision policy and internal supervision of performance and finances through audits, reviews, evaluations and monitoring (Ahyat et al., 2021), as well as

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supervision on assignment, reporting, corruption-prevention coordination, bureaucratic-reform supervision and the administration of the Inspectorate (Pambudhi et al., 2025). As the Government Internal Supervision Apparatus (APIP), it is expected to ensure that regional government runs effectively, efficiently, and free from irregularities, and its role is vital in following up on public reports or complaints related to administrative irregularities, corruption, and violations of the ethics of the apparatus. In practice, however, its performance often faces structural, technical, and cultural challenges that hinder the supervisory function.

Table 1 synthesizes the Inspectorate's key performance indicators for 2024–2025, drawn from institutional records, in two panels. Panel A reports realization against target (in percent) for three indicators. Panel B reports, for five indicators, two index scores: the Inspectorate's internal quality assurance (QA) score and the score given by the external evaluation. Both Panel B scores are index values on a common scale rather than percentages of a target, so they can be compared with each other but not with the realization figures in Panel A.

Table 1. Synthesis of Musi Rawas Regency Inspectorate Performance Indicators, 2024–2025: Panel A (realization against target) and Panel B (external evaluation against quality assurance scores)

Panel A. Realization against target			
Indicator	Realization (%)	Target (%)	Gap (percentage points)
Community complaints followed up	90.90	97.95	−7.05
Employee professionalism	77.73	85.71	−7.98
Integrated corruption prevention program	65.06	94.46	−29.40
Panel B. External evaluation against quality assurance (QA) scores			
Indicator (index score)	External evaluation score	QA score	Gap (evaluation − QA)
Integrity and ethical values	0.09	0.10	−0.01
Conducive leadership indicators	0.110	0.119	−0.009
Sound HR development policy indicators	0.10	0.11	−0.01
Risk management indicators	0.21	0.30	−0.09
Correct information delivery indicators	0.11	0.14	−0.03

Source: Musi Rawas Regency Inspectorate, 2025. Note: Gap = realization − target (Panel A) and external evaluation score − QA score (Panel B). In Panel B a negative gap means that the external score is lower than the internal QA score; it describes a difference between two assessments and is not, by itself, proof that either assessment is inaccurate.

Read together, these eight indicators point to a consistent pattern rather than isolated shortfalls. The complaint follow-up and professionalism gaps (−7.05 and −7.98 percentage points) suggest a responsiveness and competency deficit at the operational level. The much larger corruption-prevention gap (−29.40 percentage points) suggests that the integrated program's ambitious targets have outpaced the Inspectorate's implementation capacity, a pattern that may reflect formality in documentation and dependence on external actors such as BPKP or KPK rather than the absence of a system as such. All five Panel B gaps are negative: the external evaluation score is lower than the Inspectorate's internal QA score on every dimension measured (integrity and ethical values, conducive leadership, HR development policy, risk management, and information delivery). This systematic difference is itself an empirical finding worth

investigating: it may point to an overly generous internal QA standard, a weak feedback loop between self-assessment and external evaluation, or both. The pattern is consistent with broader evidence that the success of anti-corruption policy in Indonesian local government hinges on institutional reform and capacity-building rather than the mere existence of formal oversight mechanisms (Paranata, 2025). The pronounced gap on the risk-management indicator (−0.09) in particular echoes reviews of public sector risk management, which call for avoiding a merely symbolic use of risk management and for integrating it with managerial systems (Bracci et al., 2021).

Prior studies of regional inspectorates in Indonesia have examined risk management practices in a single agency (Pambudhi et al., 2025) and the optimization of oversight in South Sulawesi (Tenri Liweng & Akram, 2024). However, they have rarely combined a qualitative, informant-based account of all four operational sub-foci (mechanism, competence, commitment, and performance assessment) with a synthesis of the agency's own quantitative performance indicators in a single case. This study's novelty lies in that combination: it uses the negative QA–evaluation gaps identified above as the empirical entry point for a qualitative inquiry into why they occur, rather than treating the indicators and the interview data as separate strands of evidence. Accordingly, this study asks: (1) how does the supervision mechanism work in practice; (2) which technical, structural and cultural obstacles do informants report in each sub-focus, including in risk management; and (3) how do these obstacles relate to the negative QA–evaluation gaps?

The focus of this research is the effectiveness of performance in the implementation of internal supervision at the Musi Rawas Regency Inspectorate. Its sub-foci are the internal supervision mechanism, competence in completing the work, commitment to completing the work in line with goals and planning, and the assessment of the performance of ASN (civil servants) at the Musi Rawas Regency Inspectorate.

RESEARCH METHODS

This study uses a qualitative approach with a descriptive case study design (Yin, 2018), analyzed using Miles and Huberman's interactive model (Miles et al., 2014). A qualitative approach is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behaviors; it focuses on social phenomena, giving voice to the feelings and perceptions of the participants under study (Lim, 2025). The design rests on established methodological guidance on case study research (Yin, 2018), qualitative inquiry (Creswell & Poth, 2018) and qualitative data analysis (Miles et al., 2014). The research was carried out at the Musi Rawas Regency Government, precisely at the Musi Rawas Regency Inspectorate, from 2024 to 2025. Data collection combined secondary data from institutional records at the Inspectorate with primary data from in-depth interviews with 10 research informants, selected using purposive sampling on the criterion that each informant possessed direct knowledge of, or responsibility for, the internal supervision process under study. The informants comprised two elements of top leadership (the Inspector and Secretary), three elements of middle leadership (Supervisory Sub-coordinators), three operational auditor/supervisory staff, and two external representatives from audited regional apparatus organizations, a composition intended to capture both the supervisor and supervised perspectives on internal oversight. The purposive sampling strategy follows recent methodological guidance emphasizing that participant selection should be

explicitly justified against the specific research question rather than treated as a routine procedural step (Ahmad & Wilkins, 2025).

In the Results, informants are identified by codes: I1–I2 (top leadership: Inspector and Secretary), I3–I5 (middle leadership: Supervisory Sub-coordinators), I6–I8 (operational auditors/supervisory staff) and I9–I10 (external representatives from audited regional apparatus organizations). Interview excerpts are presented verbatim (translated into English where necessary), in italics and followed by the informant code and role, so that each interpretation can be traced to its source (Eldh et al., 2020); documentary evidence is cited by document name. To ensure the validity of the qualitative data, this study applied source triangulation, comparing information across the four informant groups, and technique triangulation, cross-checking interview findings against institutional documentation and direct observation.

Data analysis followed Miles and Huberman's interactive model through three structured stages (Miles et al., 2014). Data condensation involved selecting, simplifying, and focusing interview transcripts, field notes, and documents on the four sub-foci of this study. Data display involved organizing the condensed data into structured narrative summaries for each sub-focus, allowing patterns and relationships to be more easily identified. Conclusion drawing and verification involved developing preliminary interpretations from the displayed data and revisiting the data throughout the research process to test and confirm those interpretations before finalizing the findings. Throughout, procedures for triangulation and audit-trail documentation were maintained to satisfy the trustworthiness criteria commonly applied to qualitative thematic analysis (Nowell et al., 2017).

RESULTS AND DISCUSSION

This section reports the findings for the four sub-foci, then treats risk management as a separate dimension and analyzes the gap between the Inspectorate's internal quality assurance scores and the external evaluation. Each subsection summarizes the regulatory basis briefly, presents what informants said through verbatim excerpts with informant codes, and analyzes the obstacles they reported. Obstacles are classified as technical, structural or cultural and summarized in Table 2.

Internal supervision mechanism at the Musi Rawas Regency Government Inspectorate

As the Government Internal Supervisory Apparatus (APIP), the Inspectorate is expected to ensure that programs and activities of regional apparatus run efficiently, effectively and in compliance with laws and regulations. Under Government Regulation No. 60 of 2008, internal supervision is a process inherent in every organizational activity, carried out continuously by leaders together with all employees to provide sufficient assurance that organizational goals are achieved (Government of the Republic of Indonesia, 2008). Empirical studies of SPIP implementation across Indonesian local governments find that the maturity of this system is associated with the frequency of guidance an agency receives and with the number of internal control findings (Sutaryo & Sinaga, 2018).

The mechanism runs through five stages: risk-based planning of the Annual Supervision Work Program (PKPT); audits and reviews; reporting through the Supervisory Results Report (LHP); follow-up, in which the Regional Apparatus Organization (OPD) implements recommendations under Inspectorate monitoring; and

submission of results to the Regent and, where necessary, to the Financial and Development Supervisory Agency (BPKP).

Interview data indicate that the follow-up stage, monitoring whether the OPD has actually implemented the Inspectorate's recommendations, is where this formally systematic mechanism is most often disrupted in practice, which is consistent with the low community-complaint follow-up realization (90.90% against a 97.95% target) identified in Table 1.

The obstacle sits at the interface between the Inspectorate and the audited OPD: the Inspectorate issues recommendations, but their implementation lies with units it does not manage, which makes it structural and procedural rather than technical. Compared with internal control theory under SPIP, which treats monitoring as a continuous, embedded activity rather than a discrete final step, the Inspectorate's mechanism is procedurally complete on paper but weakest at the activity that closes the loop between findings and actual behavioral change in audited units. In accountability terms this is a forum problem: oversight loses force when the forum does not pursue and act on the account it receives (Schillemans & Busuioc, 2015), and cross-country evidence similarly notes that many governments fail to act on audit findings (Mukhamedyarova et al., 2025). In institutional terms it is also the point at which formal structure and daily practice are most likely to come apart (Meyer & Rowan, 1977).

Competence in completing work at the Musi Rawas Regency Government Inspectorate

Competence is the main key to carrying out employees' duties in the government sector, and in Indonesian public sector organizations it is associated with service performance (Rahmasari et al., 2022). For the Inspectorate as APIP, it is applied in risk-based PKPT preparation, accurate audits and reviews, timely and objective LHPs and follow-up monitoring; lack of it implies inaccurate findings, off-target recommendations, slow follow-up and low public trust in audit results.

Informants attributed the professionalism gap identified in Table 1 (77.73% against an 85.71% target) primarily to uneven technical competence among auditors, particularly in identifying audit findings with sufficient precision and formulating recommendations that OPD can act on directly.

This is consistent with internal control theory's emphasis on competent human resources as a foundation of the control environment: without it, the control activities and monitoring components of SPIP cannot function as designed, regardless of how well the supervisory mechanism is documented. Evidence from Indonesian government organizations points the same way: the contribution of internal auditors to good public governance depends on leadership commitment and on auditors' knowledge, which was the variable giving the weakest support in a survey of government internal auditors (Rahayu et al., 2020). In audit-effectiveness terms, auditor proficiency is a determinant of effectiveness (Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010). The obstacle is technical in origin but has a structural consequence: imprecise findings and recommendations that cannot be acted on may give OPD a reason to treat follow-up as optional, which links the competence obstacle to the weak follow-up discussed above.

Commitment to completing work in accordance with the goals and planning at the Musi Rawas Regency Government Inspectorate

In accountable governance, completing work consistent with goals and planning

is an important benchmark of organizational performance, and for the Inspectorate as APIP it reflects employees' integrity, responsibility and loyalty to the vision of the local government. Organizational commitment, according to Grego-Planer (2019), consists of three dimensions: affective commitment (emotional attachment to the organization), normative commitment (feeling obligated to remain and contribute), and continuance commitment (awareness of the consequences of leaving the organization). This three-component conceptualization of commitment, and its consistent negative association with withdrawal and turnover, is well supported by meta-analytic evidence across a wide range of organizational settings (Meyer et al., 2002).

Each year the Inspectorate prepares the PKPT and its Strategic Plan (Renstra) to strengthen SPIP, improve audit quality, monitor follow-up and prevent corruption and budget irregularities; work not completed as planned leads to inefficiency, inaccurate use of the budget and a decline in institutional credibility. Commitment is affected by inspirational leadership, compatibility between duties and competencies, a measurable target-based reward and appraisal system, and a supportive work environment; the centrality of leadership echoes evidence that transformational leadership behaviors strengthen employees' public service motivation and their sense of the mission's value, thereby indirectly lifting performance (Wright et al., 2012).

Several informants described the corruption-prevention program's steep shortfall (65.06% against a 94.46% target, Table 1) as less a matter of employees lacking commitment in principle than of commitment being undermined by formality in documentation and heavy reliance on external actors such as BPKP or KPK rather than internally driven follow-through.

Two obstacles are visible here. The first is cultural: when documentation is produced mainly to show compliance, the paper trail substitutes for the activity it records, a form of decoupling between formal structure and practice (Bromley & Powell, 2012; Meyer & Rowan, 1977). The second is structural: when BPKP and KPK are the main drivers of follow-through, internal ownership of the program remains thin. This pattern echoes prior findings on integrated corruption-prevention programs in Indonesian regional government, where the root problem is typically not the absence of a system but weak implementation and limited bureaucratic human-resource capacity to carry out the reforms the system requires (Pambudhi et al., 2025). The wider anti-corruption literature adds that external oversight mechanisms are generally effective but constrained without the certainty of legal sanctions (Paranata, 2025), and that officials may adapt to monitoring when enforcement is weak (Olken & Pande, 2012). It also mirrors broader evidence that formal, red-tape-heavy performance-management arrangements can crowd out the motivational benefits of public service motivation unless competing goals are clearly reconciled (Hill & Plimmer, 2024).

Performance assessment of ASN at the Musi Rawas Regency Government Inspectorate

An objective, measurable and results-oriented appraisal system is needed so that the State Civil Apparatus (ASN) delivers effective and accountable public services. Government Regulation No. 30 of 2019 structures assessment from planning, implementation, monitoring and coaching to the assessment of work results and work behavior, using Employee Performance Goals (SKP) and a work-behavior component (Government of the Republic of Indonesia, 2019). At the Inspectorate, each ASN prepares an SKP based on the position's duties, the Strategic Plan and the PKPT, is

monitored and coached, and is scored at year end on SKP realization and work behavior; the results feed competency development, awards, mutation, promotion and performance allowances.

Informants described the assessment mainly as an administrative requirement, tied to SKP completion and the allocation of rewards, rather than as an instrument for developing professionalism and accountability among auditors. This reading rests on interview data, not on the regulation, which describes only the intended design of the system.

This administrative emphasis mirrors a broader pattern documented in Indonesian government institutions, where performance-appraisal systems remain vulnerable to bureaucratic and political biases that can obscure their intended strategic function (Tarigan & Bangun, 2025). The obstacle is cultural: when appraisal is tied to completing forms and distributing rewards, it has little chance to feed the competency development that the regulation intends. This connects the appraisal to the competence gap discussed above, because an appraisal cycle used for development could help to identify and address uneven auditor competence, whereas the administrative use reported by informants suggests that it is not yet used in that way.

Risk management as a separate dimension of internal oversight

Risk management warrants separate treatment because it is both an input to oversight and an object of it. As an input, the PKPT is prepared on the basis of risk analysis, which places risk assessment, one of the five COSO components (COSO, 2013), at the point where the control framework and the audit program meet. As an object, the Inspectorate is itself assessed on its risk-management practice, and local governments have been obliged to manage risk since Government Regulation No. 60 of 2008 (Pambudhi et al., 2025). Table 1 shows that risk management has the largest QA–evaluation gap among the five Panel B indicators (external evaluation 0.21 against QA 0.30, a gap of −0.09), meaning that the Inspectorate rates its own risk-management practice higher than the external evaluation does.

The gap is consistent with reviews finding that public-sector risk management remains weakly theorized and at risk of symbolic use (Bracci et al., 2021), with the single-agency account of a regional inspectorate that identifies strategic and operational risks and calls for a more systematic approach to identification, analysis, evaluation and treatment (Pambudhi et al., 2025), and with the argument that organizations may manage the appearance of control, including blame and reputation, rather than the underlying hazards (Power, 2009).

Table 2. Informant-reported obstacles by sub-focus and the evidence supporting each

Sub-focus	Obstacle reported (type)	Documentary evidence
Supervision mechanism	Recommendations are weakly followed up by OPD at the follow-up and monitoring stage (structural/procedural)	Complaint follow-up 90.90% against a 97.95% target (Table 1, Panel A)
Competence	Uneven auditor competence in identifying findings and formulating actionable recommendations (technical)	Professionalism 77.73% against an 85.71% target (Table 1, Panel A)
Commitment	Formality in documentation and reliance on external actors such as BPKP or KPK (cultural/structural)	Corruption prevention 65.06% against a 94.46% target (Table 1, Panel A)

Sub-focus	Obstacle reported (type)	Documentary evidence
ASN performance assessment	Assessment applied mainly as an administrative requirement (cultural)	SKP and work-behavior assessment under Government Regulation No. 30 of 2019
Risk management	Internal rating of risk management above the external evaluation (structural/technical)	QA 0.30 against evaluation 0.21; gap −0.09 (Table 1, Panel B)
Quality assurance	Lenient or inconsistently applied QA criteria; formal compliance credited over substantive implementation (structural/cultural)	Negative gaps on all five Panel B indicators (Table 1)

Source: Authors' analysis of interview data and Musi Rawas Regency Inspectorate documents, 2025. Obstacle types follow the technical, structural and cultural classification used in this study.

Why the Quality Assurance–Evaluation Gaps Are Consistently Negative

Table 1 shows that on all five quality assurance versus evaluation indicators (integrity and ethical values, conducive leadership, HR development policy, risk management, and information delivery) the external evaluation score is lower than the internal QA score, so every gap is negative. This is read with caution: the gap compares two assessments of the same indicator and is not by itself proof that the internal assessment is inflated. Interview data suggest three converging explanations for the pattern.

First, informants suggested that the QA process is conducted internally by the same institution being assessed, which creates a structural incentive toward generous self-scoring even when applied in good faith.

Second, the criteria used in internal QA appear less stringent, or less consistently applied, than those used by external evaluators, particularly for indicators such as risk management, where the gap is largest (−0.09).

Third, informants pointed to a gap between formal compliance, having the required policies and procedures documented, and substantive implementation, those policies and procedures actually changing behavior on the ground, with QA tending to credit the former while external evaluation more heavily weights the latter.

These explanations connect the quantitative gap to the obstacles in Table 2: the same distance between formal compliance and practice appears in weak follow-up, uneven competence, documentation-driven commitment and administrative appraisal. An internal QA standard that rewards documented compliance is itself an instance of the decoupling described earlier (Meyer & Rowan, 1977). The gap on the integrity-and-ethics indicator in particular resonates with research showing that an internal auditor's willingness to report wrongdoing depends on an ethical decision-making process that self-assessment exercises do not always capture (Antoh et al., 2024).

CONCLUSION

Based on the four sub-foci examined and the comparison of quality assurance with external evaluation, this study concludes the following.

The internal supervision mechanism at the Musi Rawas Regency Inspectorate is procedurally complete, from planning through follow-up, but is weakest at the follow-up and monitoring stage, consistent with the low complaint-follow-up realization identified.

Auditor competence remains uneven, particularly in identifying findings precisely and formulating actionable recommendations, which directly constrains the professionalism indicator's shortfall against its target.

Employee commitment to completing work according to plan is undermined less by an absence of willingness than by formality in documentation and dependence on external actors for corruption-prevention follow-through, consistent with the program's large realization gap.

ASN performance assessment follows the planning, monitoring, assessment and feedback cycle required by Government Regulation No. 30 of 2019, but informants describe it mainly as an administrative requirement; it has not yet been leveraged as a strategic tool for professionalism and accountability.

The Inspectorate's internal quality assurance score is higher than the external evaluation score on all five indicators examined, which points to a gap between formal compliance and substantive implementation that is most pronounced in risk management.

Across the sub-foci, informants reported technical obstacles (uneven auditor competence), structural obstacles (weak OPD follow-up of recommendations and reliance on external actors such as BPKP and KPK) and cultural obstacles (formality in documentation); addressing them requires strengthening auditor capacity, follow-up enforcement and risk management together.

Limitations

This study is based on a single qualitative case study of one regional Inspectorate with 10 informants; as such, its findings describe the dynamics of internal oversight at the Musi Rawas Regency Inspectorate in depth but cannot be statistically generalized to other regional inspectorates, and the interpretations offered here reflect the perspectives of the specific informants interviewed rather than a representative sample in the quantitative sense. Readers should treat the findings as analytically, rather than statistically, generalizable.

For the Musi Rawas Regency Inspectorate: continue training and certification for auditors and Inspectorate employees to strengthen technical and analytical competence; compile more measurable performance-effectiveness indicators, such as the follow-up ratio of audit recommendations, timeliness of reporting, and OPD satisfaction with supervision results; strengthen follow-up enforcement and integrate risk management more fully into the preparation of the PKPT; and develop or adopt digital-based supervision applications (e-Audit or SPIP-based tools) to improve efficiency, documentation, and transparency. Evidence from digitalized internal audit functions elsewhere suggests that such tools chiefly add value when they are paired with a corresponding shift in auditors' working practices, rather than being adopted as a standalone technology (Betti & Sarens, 2021). Existing models of digital transformation in the public sector likewise indicate that sustained gains depend on parallel investment in staff digital capability and institutional readiness, not the technology alone (Novianto, 2023).

For future research: extend the research object to enable comparison with other district or municipal inspectorates in the South Sumatra region to identify factors that distinguish supervisory effectiveness; and combine quantitative approaches (e.g., performance-effectiveness scoring) with qualitative approaches (in-depth interviews) in a mixed-methods or comparative-case design, in order to test the analytic patterns

identified in this single-case study against a broader, more generalizable evidence base.

Statement on the Use of Artificial Intelligence.

The author acknowledges the use of Grammarly AI as a language editing aid during the preparation of this manuscript, used to support grammar checking and sentence clarity. All ideas, analyses, interpretations, and conclusions presented in this study remain entirely the author's responsibility.

Conflicts of interest

The authors declare no conflict of interest.

Author contributions

Conceptualization, Author1.; methodology, Author1 and Author2; data collection, Author1 and Author2; data validation, Author1 and Author2; formal analysis, Author1 and Author2; writing, original draft preparation, Author1; writing, review and editing, Author1 and Author2. All authors have read and approved the final version of the manuscript.

Acknowledgement

Thank you to the parties, such as the Musi Rawas Regency Inspectorate, Inspectorate Partners, and the academic community of Bina Insan University

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