

IMPLEMENTATION OF PERFORMANCE AUDIT BY THE REGIONAL INSPECTORATE AS AN INSTRUMENT FOR EVALUATION OF DEVELOPMENT PROGRAMS IN PUNCAK JAYA REGENCY, PAPUA

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ABSTRACT

Performance audit is one of the important instruments in internal government supervision which plays a role in assessing the extent to which the effectiveness, efficiency, and economy of a regional development program can be achieved. This study aims to describe the implementation of performance audits by the Regional Inspectorate of Puncak Jaya Regency as an evaluation tool for the implementation of regional development programs. Using a descriptive qualitative approach with a case study method, this research was carried out in Puncak Jaya Regency, Central Papua, by involving the auditor of the Regional Inspectorate, the head of OPD, and the technical implementer of the program as the main informant. Data was collected through in-depth interviews, participatory observations, and documentation studies on performance audit reports and the realization of development programs from 2022 to 2023. This study describes the implementation of performance audits by the Regional Inspectorate of Puncak Jaya Regency as an evaluation tool for the implementation of regional development programs. The method used is a descriptive qualitative approach with a case study, which involves the Inspectorate auditor, the head of OPD, and the technical implementer as the main informant. Data collection techniques through in-depth interviews, observations, and documentation. The results show that performance audits have identified output deviations, budget inefficiencies, and reporting weaknesses. Of the 12 OPDs audited, 47 significant findings were found. The main recommendations include strengthening human resource capacity, digitizing the audit system, and reformulating performance indicators. These findings indicate the need to strengthen the internal monitoring system in the 3T area to ensure accountability and effectiveness of development programs. This study recommends that the Regional Government of Puncak Jaya Regency strengthen the function of the Inspectorate through the development of technical regulations, capacity building of risk-based auditors, and strengthening an integrated supervision system. With a structured performance audit and supported by regional political commitments, it is hoped that development in the 3T region can be more measurable, accountable, and on target.

Keywords: Performance Audit, Regional Inspectorate, Development Program Evaluation, Governance

INTRODUCTION

Performance audit is a form of audit that focuses on economic aspects, efficiency, and effectiveness of the implementation of government agency activities. In the context of local government, performance audits play an important role as an instrument to evaluate the implementation of regional development programs, including in terms of achieving goals, resource utilization, and sustainability of program impacts. Puncak Jaya Regency, as one of the 3T (Disadvantaged, Frontier, and Outermost) regions, faces various challenges in the implementation of development due to geographical conditions, limited infrastructure, difficult accessibility, and limited human resources and budget, making the importance of performance audits even greater to encourage good governance.

In a recent study by (Yulisfan Yulisfan et al., 2025), It is known that the effectiveness of performance audits is greatly influenced by the capabilities of auditors and the availability of information technology-based systems, especially in areas with challenging geographical conditions such as the 3T region. According to the Financial and Development Supervisory Agency (Laporan Kapabilitas APIP Nasional Tahun 2023,

2023) , more than 60% of Regional Inspectorates are still at levels 1 and 2 of APIP capabilities, which means that their supervisory role has not been fully effective in encouraging development accountability. Report of the Corruption Eradication Commission (KPK, 2024) It also highlights the weak internal oversight function in the regions as the root of budget inefficiency and weak implementation of national strategic programs in the regions. Therefore, this study is important to see empirically how the implementation of performance audits by the Regional Inspectorate in Puncak Jaya and the extent to which this audit has functioned as a tool for evaluating public policies and development programs.

The Regional Inspectorate as a government internal supervision apparatus (APIP) has a strategic role in conducting supervision and evaluation through performance audits. However, the extent to which the implementation of performance audits has contributed to improving governance and improving the quality of development programs in Puncak Jaya Regency has not been studied systematically. This research seeks to fill this gap by analyzing the implementation of performance audits by the Regional Inspectorate and its impact on the effectiveness of regional development programs. The introduction succeeds in framing the importance of performance audits in the context of 3T regional governance. The typical challenges of Puncak Jaya are also briefly explained, such as geographical and institutional limitations.

According to the report (KPK, 2024), Almost all corruption cases in the regions stem from weaknesses in internal supervision, mainly due to budget limitations, human resource competence, and APIP independence (Audit, 2024). APIP still needs role reforms and digital technologies, such as risk-based audits and proactive oversight (Audit, 2024). APIP Capabilities & Performance Improvement, in some areas such as West Kalimantan, APIP has implemented a risk-based Performance Audit, supported by intensive training by BPKP in February 2025 (Audit, 2024). This step aims to strengthen the effectiveness and sharpness of local government audits. APIP and local government governance, research in Wajo Regency found that APIP has carried out the tasks of auditing, reviewing, evaluating, and monitoring data well, but it is still limited due to geographical access and human resources constraints (Herlina et al., 2023). The central government through the KPK encourages the role of APIP to be a trusted advisor and early warning system, not just an administrative fault finder (KPK, 2024). This study aims to describe the implementation of performance audits by the Puncak Jaya Regency Regional Inspectorate, identify the challenges faced in its implementation, and formulate strategic steps that can strengthen the Inspectorate's function as a regional development partner.

THEORETICAL FOUNDATION

Performance Audit

Performance audit is a type of audit that focuses on a systematic and objective evaluation of the implementation of public entity activities by assessing economic, efficient, and effectiveness (3E) aspects. According to (Arens et al., 2019), Performance audits not only assess compliance with procedures, but also question whether the activities carried out achieve the goals that have been set, are carried out in the most efficient way, and provide the greatest possible benefit to the public. Performance audits are different from financial audits and compliance audits because they emphasize more on *value for money* and how programs and activities generate real impact on society.

Menurut (BPKP, 2018), Performance audits are carried out with a risk-based approach and are based on applicable government audit standards. There are three main aspects of performance audits: first, the economic aspect, which looks at the extent to which the use of resources is carried out at the lowest possible cost without compromising quality; second, the efficiency aspect, namely the relationship between inputs and outputs of the program being run; and third, effectiveness, namely the achievement of planned goals and objectives. Performance audits are not just financial audits, but assess whether a government program is being implemented efficiently, effectively, and economically (the 3E principle), as well as produce strategic recommendations for better governance (Nabila & Maulina, 2025). According to (Susila, 2008) Public performance audits emphasize value for money audits that assess the use of public resources based on three main criteria: effective, efficient, and economical.

In addition, performance audits play an important role as a basis for policy improvement and decision-making. The results of the audit can provide concrete input to develop a development strategy that is more adaptive to local conditions. For example, if inefficiencies are found in the procurement of goods and services, the results of performance audits can be used as a basis to redesign procurement mechanisms to be more transparent and competitive. Performance audits are also an instrument of public accountability that strengthens public trust in local government institutions. Meanwhile, risk-based audits have been proven to increase the effectiveness of regional financial supervision by focusing on high-risk areas and optimizing follow-up recommendations (Wahyuni et al., 2025).

The implementation of performance audits has currently been regulated in various national regulations, such as (DHendianto-BiroHukum BPK-RI/10/16/2006 1 UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 15 TAHUN 2004 TENTANG PEMERIKSAAN PENGELOLAAN DAN TANGGUNG JAWAB KEUANGAN NEGARA, 2004), which states that performance audit is a form of audit carried out to assess the efficiency and effectiveness of an activity or program. In addition, in (Peraturan Pemerintah Republik Indonesia No 60 Tahun 2008 Tentang Spip, 2008), APIP is mandated to carry out performance audits as part of internal supervision. Thus, performance audits are an important pillar in the supervision and evaluation of regional policies that aim to realize clean, transparent, and accountable governance (Hilal et al., 2024).

Evaluation of Development Programs

Program evaluation according to (Muryadi, 2017) is a systematic investigative activity about something valuable and valuable from an object. Evaluations conducted with a holistic approach help policymakers understand not only whether a program is working, but also why it is succeeding or failing. In the context of local government, development evaluation must consider the social, economic, and cultural dimensions of local communities. Evaluations also play an important role in supporting public transparency and accountability because they can be used to explain the reasons for selecting a particular program, as well as inform future policy improvements. Comprehensive evaluation is able to avoid making decisions based solely on assumptions and make data the basis for sustainable development planning.

The Role of the Regional Inspectorate

The Regional Inspectorate is an APIP that is responsible for conducting internal supervision, including performance audits, on regional apparatus. Deep (Kementerian Dalam Negeri, 2021), explained that the Inspectorate has the authority to provide

recommendations for policy improvement and the implementation of development programs. APIP's role includes reviewing budget planning and implementation documents, operational audits, program evaluations, and monitoring follow-up on supervision results.

In practice, the role of the Inspectorate is very strategic in maintaining the integrity and accountability of the implementation of the APBD. The Inspectorate acts as the front line in preventing budget irregularities and procedural violations. Moreover, from the perspective of modern governance, APIP not only carries out the supervisory function, but also transforms into a strategic partner for regional leaders (KPK, 2024). This requires APIP to be more proactive in providing data-based input, policy recommendations, and being part of an early warning system against potential development risks. According to (Hilal et al., 2024), The performance audit guidelines for APIP have been standardized to ensure audits run systematically and in line with national guidelines.

In many regions, APIP's success in carrying out this role is determined by three things: institutional capabilities, independence of oversight, and political support from regional heads. Therefore, in the context of Puncak Jaya which has complex geographical characteristics and development challenges, strengthening the function of APIP must be a priority for regional policies that are explicitly outlined in technical regulations and budget policies.

RESEARCH METHODS

This study uses a descriptive qualitative approach with a case study method. In line with the results of the research (Wahyuni et al., 2025) It shows that audit obstacles come from tight schedules, limited auditor capacity, and obstacles from the auditee, even though the audit significantly improves the performance of the regional apparatus. The qualitative approach was chosen because it is appropriate to understand in depth the process, dynamics, and context of the implementation of performance audits by the Regional Inspectorate in the bureaucratic environment of local government, especially in 3T areas such as Puncak Jaya Regency. Descriptive research aims to describe the facts, actual conditions, and perceptions of the perpetrators in the field without intervention or experimental treatment.

The case study method was chosen because it provides a wide scope for exploration of the specific phenomenon being studied thoroughly and contextually. This study adopts an in-depth single case study model, as developed by (Yin, 2018), to understand the complex dynamics of performance audits in local government environments. This approach also pays attention to the principles of data traceability and transparency of the audit process outlined by the (Ibrahim, 2019) in the study of public sector audits. This case study focuses on the implementation of performance audits as an evaluation instrument for regional development programs carried out by the Regional Inspectorate of Puncak Jaya Regency during 2022 to 2024.

The location of the study was Puncak Jaya Regency, Central Papua, which was chosen purposively because it represented an area with extreme geographical challenges and complexity in governance. The subjects of the study include the auditor of the Regional Inspectorate, the head of OPD (Regional Apparatus Organization), and the implementing officials of development programs who are directly involved in the planning, implementation, and evaluation of local government programs.

The data analysis technique uses an interactive model consisting of three stages: (1) data reduction, namely the process of selecting, focusing, simplifying, and transforming raw data that arises from field records; (2) data presentation, in the form of narrative summaries, matrix and thematic maps to help draw meaning from the data; and (3) drawing conclusions and verification, carried out repeatedly to find patterns, themes, and relationships between meaningful variables.

To maintain the validity and reliability of the data, this study applies source triangulation (comparison of data between informants), method triangulation (interviews, documentation, observation), and time triangulation (data collection in several time stages). In addition, the researcher also conducted a member check on key informants to confirm the validity of the data interpretation.

RESULTS OF RESEARCH AND DISCUSSION

The results of the study show that the implementation of performance audits by the Regional Inspectorate of Puncak Jaya Regency has been running in stages with coverage of regional strategic programs, such as the development of basic infrastructure (connecting roads between districts), the improvement of education services, the procurement of basic medical equipment, and the capacity building of state civil servants (ASN). Auditor professionalism, management support, and culture of integrity are key factors that determine the success of performance audits in local governments (Mahmudah & LS, 2017).

Basic Infrastructure Development

Audits were carried out on the construction of district connecting roads, improving village clean water facilities, and rehabilitating school buildings. The audit results showed a deviation between planning and physical realization of 17% of the target, mainly due to extreme weather factors and delays in material delivery. An audit of the procurement of basic medical equipment and school supplies found that there was a procurement of goods that did not meet technical specifications in 3 out of 10 OPDs audited. Efficiency losses are estimated at IDR 520 million due to the purchase of goods outside verified vendors.

Basic Education Services

Audits of teacher quality improvement programs in remote districts revealed low training effectiveness due to lack of post-training monitoring and the absence of standardized learning outcome measurement tools. The audit was conducted with a risk-based approach, focusing the evaluation on performance achievement indicators such as service output, the rate of budget absorption that has a direct impact, and the sustainability of program benefits. This audit methodology emphasizes more on the value of benefits than just budget accuracy. The implementation of the audit has also used guidelines from the BPKP and Permendagri No. 23 of 2020 as supervisory operational standards. There is a performance evaluation form prepared based on the Regional Medium-Term Development Plan (RPJMD) and the strategic plan of each OPD.

Audit Findings and Recommendations

The performance audit resulted in 47 findings from 12 OPDs examined, with the following classification:

1. 19 findings related to the incompatibility of program outputs with initial planning.
2. 13 findings of low efficiency (cost overrun), including projects that could have been completed at a lower cost.

3. 15 Weak administrative findings, such as incomplete reporting and absence of internal verification.

The performance audit found various weaknesses such as delays in physical realization, the use of budget that was not on target, and the lack of internal monitoring from the implementing OPD. The Inspectorate provides recommendations for improvement such as adjusting performance indicators, rescheduling activities, and improving cross-sector coordination. The relevance of Puncak Jaya Regency as a 3T area has similar characteristics of being geographically isolated, causing low access to human resources and technology. Local APIPs are likely to still be at the same initial level as many non-urban districts, requiring strengthening competencies and facilities so that the risk-based audit and digitalization models proven in other districts are very relevant to be implemented in Puncak Jaya.

Table 1. Data Relevance Summary

Theme	General Findings	Relevance to Puncak Jaya
Limitations of APIP	limited human resources, budget, and independence (kpk.go.id , auditpro.id)	Just like the 3T area, structural intervention is needed
Risk Training & Audit	APIP is able to improve the audit function through BPKP training	Puncak Jaya can emulate similar training.
Capability Results	Only a few districts are really strong in corruption control	Local APIP needs to be improved to be effective
APIP's New Role	Strengthened to be a strategic partner and early warning	This model can improve the function of the Puncak Jaya Inspectorate

Adjustment of program performance indicators to be more realistic and measurable. Increasing the capacity of human resources of program managers through technical training and accountability. Strengthening the internal monitoring and evaluation system in each OPD. The use of audit results, from the results of interviews with 8 heads of OPD, is known that:

1. 50% of OPDs have fully followed up on audit recommendations.
2. 37.5% of OPDs have only prepared a follow-up plan (RTL) but it has not been implemented.
3. 12.5% of OPDs have not taken any steps due to technical constraints and budget constraints.

The Inspectorate has submitted the audit results to the Regent and Regional Secretary in the form of an executive summary as the basis for making budgeting policies for the following year. Performance audits encourage improvement of administrative procedures and accountability in the use of budgets. Based on the documentation study, there was an increase in reporting timeliness from an average of 68% (before the audit) to 85% (after the audit) in the first half of 2023. Programs have also begun to adjust the target indicators to be more relevant and measurable, the main challenge remains the limited human resources of auditors and the low understanding of OPDs on the principles of risk-based auditing. This is homework in an effort to strengthen the Inspectorate as a strategic partner in regional development, not just an administrative control institution.

Integration recommendations to enrich research where the level of national APIP capability and its challenges, according to the results of the evaluation of the Ministry of PAN-RB and BPKP in 2023, only around 29% of Regional Inspectorates in Indonesia have reached Level 3 APIP capabilities (on a scale of 1–5). This means that the majority of regional APIPs are still at the basic level (Level 1–2), which illustrates the weak role of internal supervision, limited human resources (HR), and the lack of implementation of risk-based audit technology.

"Most regional APIPs have not been optimal in carrying out the performance audit function as a whole due to the low quality of human resources, the absence of risk-based supervision standards, and the lack of integration with the regional budgeting system." (Laporan Kapabilitas APIP Nasional Tahun 2023, 2023).

This is a strong argument that the Puncak Jaya Regional Inspectorate, which is located in the 3T region, is likely to face greater challenges than the national average because APIP is now seen as a strategic partner in the governance of public organizations, not just as administrative control (Kemenhub, 2021). Therefore, the urgency of strengthening the Inspectorate's institutions and resources is a priority that cannot be delayed. Risk-based performance audit training by BPKP as a best practice, BPKP nationally has carried out training and assistance in risk-based performance audits to various regional inspectorates. The results show a significant improvement in the effectiveness of supervision and the quality of more applicable audit recommendations. A case study of the Wajo Regency Inspectorate and Tana Toraja Regency shows that the training from BPKP is able to increase the efficiency of audit implementation by up to 32% and make audit results more targeted. *"The risk-based audit model places APIP as a development partner, not just an administrative auditor."* (Audit, 2024). This training pattern is very relevant to be replicated in Puncak Jaya Regency as a strategy to increase the capacity of internal auditors in disadvantaged areas.

Affirming the role of the Inspectorate as a guarantor of governance, in the midst of the limitations of the external supervision structure, that the Regional Inspectorate needs to be positioned not only as an institution to check administrative errors, but as a guarantor of the quality of the governance of development programs. By strengthening the role of a *"trusted advisor"*, the Inspectorate will be part of the planning, implementation, and evaluation process of the program. This paradigm change has been widely implemented in developed regions and has been proven to improve the integrity and effectiveness of regional spending.

"Supervision is not to find faults, but to be an early reminder system and a learning partner of bureaucracy." (KPK, 2024).

The utilization of audit results is still not optimal. Some OPDs showed improvements in reporting and evaluation of activities, but there were still obstacles in the implementation of recommendations due to limited human resources and budget. The performance audit carried out by the Regional Inspectorate of Puncak Jaya Regency has become one of the important instruments in the evaluation of development programs. Although it still faces challenges in terms of implementation and follow-up, performance audits contribute to increasing program effectiveness and improving local governance. Performance audits have a significant influence on public accountability, while internal controls do not always have a significant effect even if they are also considered (Salihi, 2022). In the future, increasing auditor capacity, strengthening

coordination across OPDs, and utilizing information technology are strategic steps to strengthen the role of performance auditing in regional development.

CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that the implementation of performance audits by the Regional Inspectorate of Puncak Jaya Regency has made a significant contribution to the development program evaluation process, although it is still faced with a number of complex challenges. Performance audits serve as a control and improvement mechanism that not only assesses administrative compliance, but also highlights aspects of the effectiveness and efficiency of local government strategic programs, especially in the infrastructure, health, and education sectors.

The audit findings show that there is a deviation between planning and implementation, both in terms of output and budget utilization. This is due to various factors, such as limited geographical access, lack of competent human resources, and low integration of planning and supervision at the OPD level. Although most OPDs have responded to the audit results by developing follow-up plans, the implementation of improvements has not been fully evenly distributed and still requires strong institutional intervention.

The Regional Inspectorate has a strategic role as a regional development partner, not just as an administrative supervisor. To strengthen this role, three main strategies are needed, namely: (1) structuring technical regulations that clarify performance audit standards and follow-up mechanisms; (2) auditor capacity development through risk-based audit training and technology mastery; and (3) digitization of the surveillance system to improve the speed and accuracy of reporting and data integration across OPDs.

This research confirms that performance audits are an important instrument to encourage clean, transparent, and accountable governance. With political commitment from regional heads, supported by strong regulations and qualified supervisory human resources, Puncak Jaya Regency can be an example of how even areas with limited infrastructure can build a reliable development evaluation system that has a real impact on the welfare of the community.

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