

Evaluation Of The Implementation Of The Internal Audit Capability Model (IACM) Level 3 In The Supervision System Of The Inspectorate General Of The Ministry Of Agriculture

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Abstract.

This thesis discusses the IACM level 3 evaluation of the supervision system of the Inspectorate General of the Ministry of Agriculture to determine the gap between the capability conditions of the Inspectorate of the Ministry of Agriculture and the needs of stakeholders, and areas of improvement that need to be followed up to provide suggestions for improving the capability of the Inspectorate General of the Ministry of Agriculture. The research method used is a qualitative method with a case study approach. The informants in this research consisted of Secretary of the Inspectorate General, Inspectorate I, Inspectorate III, Inspectorate IV, Investigation Inspectorate and Inspector III Inspectorate General of the Ministry of Agriculture. The data used in this research consists of primary data and secondary data. Data collection was carried out through document analysis and interviews. Qualitative data analysis is carried out involving data reduction, data presentation, and drawing conclusions. The results of this research show that the supervision activities carried out by the Inspectorate General of the Indonesian Ministry of Agriculture are at Level 3 or only carry out supervision activities on compliance audits. In general, the Office of the Inspector General of the Ministry of Agriculture has reached level 3 (integrated). Within each element, all relevant internal audit policies, processes and procedures are defined, documented and integrated.

Keywords: Internal Audit Capability Model (IACM), Level 3 and Ministry Of Agriculture.

I. INTRODUCTION

Achieving the goals of the Government organization is supported by the existence of organizational governance (Governance). The main goal of government organizations is to achieve outcomes aimed at improving community welfare. Good organizational governance is very necessary for government organizations to prepare both short-term and long-term planning for the implementation of tasks and functions of government organizations that are useful in achieving organizational goals. Apart from that, with good organizational governance, government organizations can also optimize the use of resources in an accountable manner, reduce risks or obstacles to achieving organizational goals, increase efficiency, and ensure that organizational goals can be achieved in an appropriate and accountable manner (accountability). . Good Governance is a responsible implementation of the duties and functions of government organizations and in line with the principles of efficiency, avoiding budget misallocations, and preventing corruption both politically and administratively, as well as implementing budgetary discipline so that good governance is a synergistic and constructive relationship between countries. , sectoral and community. Some data related to enforcing good governance aspects in government organizations shows that APIP's role as an internal audit is not yet effective. This can be seen from the 2022 Indonesian National Integrity Index reaching 71.9 points or still below the target of 72 points, which is the result of the 2022 Integrity Assessment Survey (SPI) carried out by the Corruption Eradication Commission (KPK).

Based on the summary of the audit results of the Financial Audit Agency (BPK) on the results of audits on the Central Government, Regional Government and BUMN/BUMD for Semester II 2022, there were 3,490 findings containing 5,266 problems with details of 1,295 (24.6%) problems with weaknesses in the internal control system (SPI) and 1,766 (33.5%) problems of non-compliance with statutory provisions worth IDR 14.65 trillion, and 2,205 (41.9%) problems of inefficiency, inefficiency and ineffectiveness worth IDR 11.20 trillion. The problems that exist in APIP's role as an internal audit can be linked to the results of mapping internal supervisory capabilities by the Financial and Government Supervisory Agency (BPKP). In

2010, BPKP carried out APIP capability mapping using the Internal Audit Capability Model (IACM) approach which aims to identify the fundamental aspects of effective internal supervision in government organizations with the result that 93% of APIP is at level 1 (Initial) and 7% of APIP is at level 2 (Infrastructure) (Financial and Government Supervisory Agency, 2011a). This means that 93% of APIP audits are limited to documents and transactions for accuracy and compliance so that APIP has not been able to provide assurance regarding the implementation of good government organizational governance, does not apply professional practice standards and there is no development of individual auditors to support supervision. Further mapping of 474 APIP K/L/D as of 31 December 2014 from 628 APIP

(consisting of 86 Central APIP and 542 Regional APIP), of which 404 APIP or 85.23% were at level 1, 69 APIP or 14.56 % level 2 and only 1 APIP or 0.21% level 3 (integrated), namely the Ministry of Finance where the largest percentage is still at level 1. Based on this, it is necessary to carry out an IACM level 3 evaluation on the supervision system of the Inspectorate General of the Ministry of Agriculture to ascertain the gap between the condition of the capability of the Inspectorate of the Ministry of Agriculture and the needs of stakeholders, and areas of improvement that need to be followed up to provide suggestions for improving the capability of the Inspectorate General of the Ministry of Agriculture. This research refers to research conducted by Harisetyowati (2015) to evaluate the capabilities of the Inspectorate General of the Ministry of Agriculture. This research refers to the Regulation of the Head of BPKP concerning Technical Guidelines for Increasing APIP Capabilities and the Guidelines of the Head of BPKP concerning Guidelines for Assessment (Evaluation) of APIP Governance. This research is a replica of Harisetyowati's (2015) research but was carried out more specifically to evaluate the current level of audit capability in accordance with IACM standards issued by BPKP, the role and services of internal audit according to stakeholder needs so as to ensure that the Inspectorate General's internal audit capability has been achieved. , and can provide recommendations for improving and enhancing internal audit capabilities in the future. Based on this, this research will discuss in more detail the evaluation of the implementation of the Internal Audit Capability Model (IACM) level 3 in the supervision system of the Inspectorate General of the Ministry of Agriculture.

II. LITERATURE REVIEW

Internal Control

The Financial and Development Supervisory Agency (BPKP) as the SPIP supervisor has prepared Technical Guidelines for Increasing APIP Capabilities (Financial and Development Supervisory Agency, Perka BPKP concerning Technical Guidelines for Increasing the Capabilities of Government Internal Audit Apparatus, Perka BPKP Number 16 of 2015) which can be used by ministers/ institutional leaders, governors and regents/mayors build their APIP capabilities so they can carry out internal supervision effectively. This guideline adopts the Internal Audit Capability Model (IACM) which has been recognized by The Institute of Internal Auditors (IIA) and is practiced internationally.

Capability

Capability according to the Indonesian dictionary (2014) is Capability, which also has the same meaning as Competency, namely Ability. However, the meaning of capability is not limited to having skills (*skills*) only but more than that, namely understanding more in detail so that you really master your abilities from weak points to how to overcome them. Baker and Sinkula (2005), capabilities are a collection of more specific skills, procedures and processes that can leverage resources to competitive advantage.

Internal audit

According to the American Accounting Association in the auditing book by Guy, et al (2005), defines that "Internal Audit is a systematic process that objectively obtains and evaluates assertions regarding economic actions and events to ascertain the degree of conformity between these assertions and the criteria assigned to users interested parties."

Government Internal Monitoring Apparatus (APIP)

Based on the Internal Professional Standards - the 1000 attribute standard states that the objectives, authority and responsibilities of the internal audit function must be stated in a format in an internal audit

charter which has a definition in accordance with the International Professional Practices Framework (IPPF), The Internal Audit Charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. The internal audit charter establishes the internal audit activity's position within the organization; authorizes access to records, personnel, and physical properties relevant to the performances of engagements; and defines the scope of internal audit activities.

Audit Result Report

For each audit report that has been submitted to management, follow-up activities can be carried out on all recommendations contained in the audit report, so that it is hoped that it can be an improvement for management. Definition of follow-up namely an activity that identifies and documents the auditee's progress in implementing audit or inspection recommendations (Rai, 2011). The obligations of the auditee or management are as stated in Law Number 15 of 2004. Article 20 explains that the management or auditee follows up on recommendations within sixty days after the audit report is received.

Internal Audit Capability Model (IACM)

Internal Audit Capability Model (IACM), which is an adaptation of the Software Engineering Institute's Software Capability Maturity Model, developed by The Institute of Internal Auditors Research Foundation (IIARF) so that it can be used globally to strengthen capacity and increase the effectiveness of public sector internal supervision. (IIARF, Internal Audit Capability Model (IACM) : For the Public Sector, 2009). Each capability level describes the characteristics and capabilities of an APIP at that level. In accordance with the size or complexity of a Ministry/Institution/Regional Government or the risks associated with increasing activities, better internal monitoring capabilities are required. This model attempts to match the nature and complexity of the organization with the internal control capabilities required to support it. In other words, if an organization requires a greater level of internal control practices, internal control activities will usually be at a higher capability level.

III. METHODS

In this research, the researcher used a qualitative research approach, namely a research method used to examine the conditions of natural objects, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out triangulation (combined), data analysis is inductive, and Qualitative research results emphasize meaning rather than generalizations (Sugiyono, 2019). In qualitative research, data analysis is carried out inductively. In qualitative research, researchers try to collect facts from specific phenomena or events, then based on these specific phenomena or events, general conclusions are drawn. (Kholil, 2016). Data obtained from interviews, observations and document studies have been compiled systematically and then selected which ones are important and which will be studied, and make conclusions so that they are easily understood by oneself and others. To get the right one, the techniques used are:

1. Data reduction

The amount of data obtained from the field is quite large, so it needs to be recorded carefully and in detail. Reducing this data means summarizing, selecting the main things, focusing on the important things, and then looking for themes and patterns to provide a clearer picture and then make it easier for researchers to find the necessary data.

2. Pendata yajian

SeOnce the data has been reduced, the next step is to present the data. In qualitative research, data presentation can be done in the form of brief descriptions, charts, and relationships between categories. The most frequently used way to present data in qualitative research is narrative text.

3. Verifikasi

LangThe third step in qualitative data analysis is drawing conclusions and verifying. Conclusions in qualitative research are new findings that have not previously existed. Findings can be in the form of a description or picture of an object that was previously dim or dark.

IV. RESULT AND DISCUSSION

In order to answer the mandate of Government Regulation Number 60 of 2008, the realization of an effective APIP must at least (a) provide adequate confidence in compliance, economy, efficiency and effectiveness of risk management in its duties and functions and (c) maintain and improve the quality of governance. manage government agencies. To carry out this role, APIP is required to improve its capabilities as demonstrated by improvements in supervisory support, supervision activities and quality of supervision. Following up on national policies regarding increasing APIP capabilities, BPKP has stipulated BPKP Regulation Number 8 of 2021 concerning Capability Assessment of Government Internal Oversight Apparatus in ministries/agencies/regional governments. The Capability Assessment of the Inspectorate General of the Ministry of Agriculture is an inseparable part of the assessment of the maturity of SPIP implementation.

In accordance with these guidelines, all APIPs are required to carry out an independent assessment (self-assessment) to determine their level of capability which is demonstrated by improving supervisory support, supervision activities and quality of supervision. In 2022, the Inspectorate General has carried out an Independent Assessment of the Inspectorate General's capabilities by inputting and uploading supporting documents on the page <https://apip.bkp.go.id/newpkapip/login>. Next, an evaluation is carried out on the results of the independent assessment by BPKP. The results of this evaluation describe areas that require improvement (Area of Improvement/AoI). The AoI is the basis for formulating action plans and continuous improvements which will be monitored by BPKP and APIP K/L/D in order to move towards higher APIP capabilities. Based on the results of the evaluation by the Financial and Development Supervisory Agency (BPKP) on the 2022 Independent Assessment of the capabilities of the Inspectorate General of the Ministry of Agriculture, level 3 results were obtained with a score of 3.245 in accordance with report number PE.12.03/LHE-188/D102/1/2022 dated 19 December 2022 with the description in table 10 below:

Table 5.1. Evaluation Results above Independent Assessment of the capabilities of the Inspectorate General of the Ministry of Agriculture

No	Element	Levels	Score
Supervision Support Component (Enabler)			
1.	Human Resources Management	3	0.540
2.	Professional Practice	3	0.630
	Accountability and Performance Management	3	0.195
4.	Organizational Culture and Relationships	3	0.180
5.	Governance Structure	3	0.400
Components of Supervision Activities (Delivery) and Supervision Quality (Results)			
6.	Roles and Services	3	1,300
Entity Conclusion		3	3,245

Data source: Inspectorate General (2023)

Table 5.2. Level 3 Capability Elements

No	Element	Topic	indicators	Status	Independent Assessment Results		Act Carry on
				Yes	Proposal	Repair	
Monitoring Support (Enabler) (60%)							
1	HR Management (30%)	1. APIP HR Planning	3	3	3	0	It's fulfilled
		2. APIP Professional Human Resources Development	6	6	6	0	It's fulfilled
2	Professional Practice (30%)	3. Supervision Planning	7	7	7	0	It's fulfilled
		4. Quality Assurance and Enforcement Program	9	9	9	0	It's fulfilled
3	Accountability and Work management (10%)	5. APIP Work Plan and Budget	3	3	3	0	It's fulfilled
		6. Budget Execution	7	7	7	0	It's fulfilled
		7. APIP Performance Measurement System	5	5	5	0	It's fulfilled
		8. Reporting to K/UO Management					It's fulfilled

No	Element	Topic	indicators	Status	Independent Assessment Results		Act Carry on
					Proposal		
					Yes	Repair	
			2	2	2	0	
4	Culture and Relationships Organization (10%)	9. Communication Management APIP Internal	6	6	6	0	It's fulfilled
		10. APIP Relationship with Management	2	2	2	0	It's fulfilled
		11. Coordination with other parties who provide advice and support	2	2	2	0	It's fulfilled
5	Governance Structure (20%)	12. Funding Mechanism	2	2	2	0	It's fulfilled
		13. Full Access to Organizational Information, Assets and Human Resources	3	3	3	0	It's fulfilled
		14. Reporting Relationships	1	1	1	0	It's fulfilled
Supervision Activities (Delivery) and Supervision Quality (Results) (40%)							
6	Roles and Services	15. Compliance Audit (Compliance Auditin)	16	16	16	0	It's fulfilled
		16. Performance Audit (Performance Auditing)	16	16	16	0	It's fulfilled
		17. Assurance on Governance, Risk Management and Control of the Organization K/L/0 (Overall Assurance on Governance, Risk and Control GRC)	20	20	20	0	It's fulfilled
		18. Consultancy Services (Advisory Services)	9	9	9	0	Already Terpfulfill

Data source: Inspectorate General (2023)

From Table 5.1. and 5.2 where the six elements of APIP capability are obtained from the fulfillment of 6 elements and 18 topics which have been implemented well and continuously as detailed in the attached table. An explanation of the achievements of each element is as follows:

1. Supervision Support Component (Enabler)

a. Elements of Human Resources Management

HR management at the Inspectorate General of the Indonesian Ministry of Agriculture has been implemented well. The Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia has a good APIP HR plan in the form of policies related to job analysis, and has identified needs and recruited competent human resources to carry out internal supervision plans based on the job analysis. The Inspectorate General of the Indonesian Ministry of Agriculture also has a policy for developing APIP Professional SOM which has encouraged APIP to continue to improve its competence. Increasing APIP competency in 2022 is focused on the participation of auditors in the professional certification of the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia in 2022. Auditors who already have certification are expected to be able to improve the quality of supervision carried out by the Inspectorate General in a more optimal and professional manner.

b. Elements of Professional Practice

The Professional Practices implemented by the Inspectorate General of the Indonesian Ministry of Agriculture have been implemented well. This is supported by the Annual Monitoring Work Program (PKPT) of the Inspectorate General of the Indonesian Ministry of Agriculture which is in line with the vision, mission and objectives of the Indonesian Ministry of Agriculture and which has been prepared based on risk mapping and analysis of required resources and evaluated on an ongoing basis. Apart from that, the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia also has a quality assurance program and improving the quality of supervision results to ensure compliance with the implementation of supervision of standards, and the implementation of a code of ethics by auditors.

c. Elements of Accountability and Performance Management

Based on the evaluation results, the elements of accountability and performance management have been fulfilled. This means that the Inspectorate General of the Indonesian Ministry of Agriculture has prepared and determined an APIP work plan and budget that describes the allocation of resources needed, activities carried out and expected results. The APIP budget implementation system has been used to control program costs/supervisory activities as a basis for decision making, including LRA LRA, Resource Use Efficiency Analysis, SMART Report and LK Ltjentan. Apart from that, APIP also has a performance measurement and reporting system to the management of the Indonesian Agricultural Ministry. The Inspectorate General of the Indonesian Ministry of Agriculture has developed indicators and performance measurement tools, as well as reporting and monitoring the achievement of performance targets to support the decision-making process.

d. Elements of Organizational Culture and Relationships

Culture and Organizational Relations within the Inspectorate General of the Indonesian Ministry of Agriculture and at the Ministry level have been going well. The Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia has a policy of coordination and internal communication through supervisory discussion meetings, as well as forums to expose the results of the implementation of supervision. Active and dynamic internal communication within the Inspectorate General of the Indonesian Ministry of Agriculture has also been echoed by APIP leaders for auditors. Apart from the internal scope, the Inspectorate General of the Indonesian Ministry of Agriculture also actively participates in joint communication forums at the Ministry level and other stakeholders who provide advice and guarantees such as BPK and BPKP.

e. Elements of Governance Structure

The structural and governance elements of the Inspectorate General of the Indonesian Ministry of Agriculture have been implemented well. This is because the Inspectorate General of the Indonesian Ministry of Agriculture has a formal reporting relationship for internal supervision activities as well as strengthening independence through direct reporting and communication mechanisms to management within the Indonesian Ministry of Agriculture. Apart from that, in practice, APIP is also free from intervention and has access to all information, assets and employees needed to carry out its supervisory duties. APIP also obtains a guarantee of sufficient funding and resources to carry out supervision activities, which is stated in the Internal Audit Charter which was ratified by the Minister of Agriculture of the Republic of Indonesia, which in its implementation is shown by the supervision budget allocation which has been continuously evaluated by taking into account the resources needed to carry out internal supervision activities. (Assurance and Consulting Services), among others, the Lieutenant General carries out periodic internal budget evaluation activities for 3 consecutive years as stated in the SAKIP Report, LHE SAKIP Follow-up and Minutes of leadership meetings discussing budget evaluation.

2. Supervision Activity Components (Enablers) and Supervision Quality (Results) or Role and Service Elements

In accordance with its duties and functions, the Inspectorate General of the Indonesian Ministry of Agriculture has been able to provide supervisory services in the form of assurance supervision and consultation activities supported by qualified human resources.competent. Based on the results of the self-assessment presentation, the supervision activities carried out by the Inspectorate General of the Indonesian Ministry of Agriculture have been carried out well or have carried out quality supervision activities. The quality of supervision results is also reflecteddadAPIP supervision findings, follow-up to APIP findings and recommendations, utilization of APIP supervision results by K/UO managers and other stakeholders, degree of integration of governance, risk management and control built from various assurance activities, as well as attention and action plans developed from various consulting servicesAPIP.

Supervision Evaluation Results

Follow-up on Supervision Results

The results of the evaluation carried out on the supervision system of the Inspectorate General of the Ministry through data recapitulation of the results of supervision, recommendations and implementation of

follow-up actions carried out by the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia in 2022 with details in the table below:

Table 5.3. Findings, Recommendations And Follow-Up Actions Carried Out By The Inspectorate General Of The Indonesian Ministry Of Agriculture For The Year Period 2022

No	Types of Supervision	Total Findings	Findings and Rupiah	Total Recommendations	Total recommendations followed up
1	Compliance Audits	141	1,441,718,113	310	120
2	Performance Audit (AE)				
	Effective	28	2,039,392,700	15	0
	Efficient	2	210,000,000	2	9490
	Economical	73	785,053,226		653
3	Assurance on Governance, MR & Control	0	0	0	0
Amount		244	4,476,164,039	1,276	77

From the table above and the results of confirmation from relevant stakeholders through interviews, information is obtained that the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia has made efforts to increase the quantity and quality of findings and recommendations resulting from supervision. This is continuously done to achieve an effective APIP role, namely to provide confidence adequate compliance, economy, efficiency and effectiveness, providing early warning and increasing the effectiveness of risk management as well as maintaining and improving the quality of organizational governance, the Inspector General of the Ministry of Agriculture has innovated in compliance monitoring practices that are adaptive to changes in the strategic environment. The results of compliance monitoring provide reliable foresight and confidence for the management of the Ministry of Agriculture of the Republic of Indonesia in ensuring that there are no problems with compliance, acts of non-compliance and/or corruption, including: Ltjentan innovated the supervision policy which is currently called JAGA PANGAN, which has an impact on the performance audit supervision pattern (obedience) to focus more on mitigating risks on auditees as indicated in LHP Inspectorate I, LHP Inspectorate II, LHP Inspectorate III and LHP Inspectorate IV.

IACM Self-Assessment Results

An explanation of IACM's achievements in each element, there is also a summary of areas that require improvement (Area of Improvement/AoI) in the supervisory support component (Enabler), Supervision Activity Component (Enabler) and Supervision Quality (Result) which are Role Elements and Services. The achievements of the IACM Inspectorate General of the Ministry of Agriculture in 2022 are in accordance with table 5.4. which describes the comparison of the capabilities of the Inspectorate General in 2021 and 2022:

Table 5.4. Comparison of IACM Level Score Achievements in 2021-2022

Year	Ijentan Capability Value		
	Target	Realization	(%)
2021	3	3	100
2022	3	3	100

Data source: *Inspectorate General (2023)*

IACM's achievements in the 2021 period are that the Inspectorate General still refers to the assessment results obtained in 2019 according to the Validation Results Report on the 2019 Independent Assessment of the Capabilities of the Inspectorate General of the Ministry of Agriculture with report Number LAP-199/D102/1/2019 dated 16 December 2019, The Inspectorate General is at level 3 (Integrated). There are differences in the basic implementation of APIP capabilities in 2019 and 2022. In 2019, the implementation of the BPKP assessment was still guided by Head of BPKP regulation number 16 of 2015 concerning Technical Guidelines for Increasing the Capabilities of Government Internal Oversight Apparatus, while the results of the 2022 evaluation already used BPKP regulation Number 8 2021 Concerning Capability Assessment of Government Internal Oversight Apparatus at K/L/PD. The capability

value of the Inspectorate General for 2020-2021 still refers to the assessment results obtained in 2019, namely at level 3 (Integrated), according to the Validation Result Report on the 2019 Independent Assessment of the Capability of the Inspectorate General of the Ministry of Agriculture Number LAP-199/D102/1/ 2019 dated 16 December 2019. By looking at the capability achievements of the Inspectorate General in 2022, as stated in the medium term targets set in the 2020-2024 Inspectorate General Strategic Plan, the Inspectorate General has achieved the target capability value at level 3 (Delivered).

Table 5.5. IACM IG Value Indicator Achievements 2020-2024

Year	Target	Realization	% Strategic Achievement
1	2	3	4
2020	3	3	75
2021	3	3	75
2022	3	3	75

Data source: *Inspectorate General (2023)*

When compared with the medium term targets in accordance with the 2020-2024 IG Strategic Plan, the realization of APIP/IACM capability achievement values for the 3rd year of the 2020-2024 strategic plan period has reached level 3 or 75% of the target set at level 4 in 2024. Based on the results of the IACM assessment for 3 years so improvements are needed in several areas contained in IACM.Summary Area of *Improvements/AoI*) that can be implemented, viz.

1. Supervision Support Component (Enabler)

a. Elements of Human Resources Management (HR)

To increase the level of HR Management elements, the Inspectorate General of the Indonesian Ministry of Agriculture must continue to carry out evaluations in APIP HR planning and APIP HR development. The Inspectorate General of the Indonesian Ministry of Agriculture must also prepare projections for the competency and expertise needs of APIP human resources for the next 5 or 10 years, which are in line with the strategic targets and long-term plans of the Indonesian Ministry of Agriculture. Apart from that, APIP HR development must be more adaptive to changes in the strategic environment, such as encouraging auditors to master new knowledge related to supervisory objects and activities that will be carried out, for example human resource development in the fields of e-government and big data analytics.

b. Elements of Professional Practice

To increase the level of Professional Practice elements, the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia must carry out an evaluation of the annual supervisory work program (PKPT) every year by considering priority areas of supervision on strategic matters and cross-indicators within the scope of the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia. adopting the ERM (Enterprise Risk Management) Framework in compiling a more comprehensive organizational risk profile. In addition, the quality assurance and improvement program (QAIP) must also be evaluated to assess the conformity of activities with applicable standards. Good APIP performance practices must also be communicated consistently to the Indonesian Minister of Agriculture so that the benefits of supervision for the organization can continue to be improved with full support from the highest leadership.

c. Elements of Accountability and Performance Management

To increase the level of Accountability and Performance Management Elements, the Inspectorate General of the Indonesian Ministry of Agriculture must carry out regular reviews of work plans (Renja), draft budgets (RKA) and implementation of the APIP budget. This is done to carry out continuous improvements in resource allocation, supervision carried out and expected results based on actual performance and the previous year's budget. In addition, the SKP of all individuals within APIP must support and be in line with the Performance Agreement of the Inspector General and the Regional Inspectors under him. APIP must also evaluate the accountability report prepared to be reported to management to ensure that the information in the report is relevant and appropriate, and that improvements are made if necessary.

d. Elements of Organizational Culture and Relationships

To increase the level of Cultural Elements and Organizational Relations, the Inspectorate General of the Indonesian Ministry of Agriculture must evaluate the coordination patterns and internal communication systems that have been implemented so far to create a constructive communication culture. Apart from that, the Inspectorate General of the Ministry of Agriculture must also periodically evaluate the level of APIP participation in ministerial forums and continue to strive to increase sharing of knowledge about good practices of internal supervision in these ministerial forums. The Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia must continuously identify areas of supervision and share information, communicate and coordinate with other parties related to the area of supervision (both work units within the Ministry of Agriculture of the Republic of Indonesia, APIP colleagues, as well as BPK and BPKP), and evaluate them continuously.

e. Elements of Governance Structure

To increase the level of Governance Structure Elements, the Indonesian Ministry of Agriculture as a whole must use IT in carrying out its duties and functions. This is done so that APIP can get full access to organizational information, assets and SOM of the Inspectorate General of the Indonesian Ministry of Agriculture and report monitoring results.

2. Supervision Activity Components (Enablers) and Supervision Quality (Results) which are Role and Service Elements

To improve the activities and quality of supervision results, the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia must carry out consistent assurance and consultation supervision services, carry out continuous evaluation of the guidelines and implementation of supervision (both compliance, performance, assurance and consultation audits), and strive for supervision that produces significant improvements in Governance, MR and SPI. Apart from that, the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia must continue to encourage work units to carry out follow-up actions on recommendations for improving monitoring results and evaluate recommendations that cannot be followed up. Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) states that the continuous implementation of SPIP is expected to provide adequate confidence in achieving effectiveness and efficiency in achieving organizational goals, reliability of financial reporting, security of state assets, and compliance with statutory regulations. -invitation.

To move towards a better stage of actualizing APIP's role as regulated in Financial and Development Supervisory Agency (BPKP) Regulation Number 5 of 2021 concerning Maturity Assessment for the Implementation of Integrated Government Internal Control Systems in ministries/institutions/regional governments, APIP's role becomes more concrete because in Carrying out internal supervision, APIP has the task of integrating the implementation of governance, risk management and control (Governance, Risk, Control/GRC) within the scope of the Ministry. Apart from that, the regulation regulates maturity assessment which includes Independent Assessment (PM) and Quality Assurance (PK) by K/L/D and evaluation by BPKP. In 2022, the Inspectorate General has carried out Quality Assurance for the Self-Assessment of the maturity of the implementation of the Integrated Government Internal Control System (SPIP) within the scope of the Ministry of Agriculture with a score of 3.89 at the "Defined" maturity level in accordance with report number R-041/PW.420/G. 6/10/2022 October 25, 2022. Furthermore, BPKP carried out evaluation activities on the self-assessment of the maturity of the implementation of the Government Internal Control System (SPIP) at the Ministry of Agriculture of the Republic of Indonesia in 2022, with the general evaluation results showing that the self-assessment process for the maturity of the implementation of the SPIP at the Ministry of Agriculture in 2022 obtained a score of 88.09% or categories in accordance with the process steps in BPKP regulation Number 5 of 2021.

According to Report Number PE.09.03/LHP-211/D102/1/2022 dated 29 December 2022, the results of the evaluation of the independent assessment of SPIP Implementation Maturity in K/L/D can be described as follows:

1. Value for Implementation Maturity **SPIP** is **3.47** or has met the maturity characteristics of SPIP implementation at Level 3 (Defined);
2. Value for Index Risk Management (**MRI**) is **3.46** or has met the risk management index (MRI) characteristics at Level 3 (Defined);
3. Values for the Corruption Control Effectiveness Index (**IEPK**) is **3.07**.

According to the results of the evaluation of the Self-Assessment of the Maturity Level of Implementing the Government Internal Control System (SPIP) at the Ministry of Agriculture of the Republic of Indonesia in 2022, the Ministry of Agriculture obtained a maturity score for implementing SPIP of 3.47 or has fulfilled the maturity characteristics of implementing SPIP at level 3 in the "Defined" category with an achievement value of 115.67%.

With the enactment of BPKP Regulation Number 5 of 2022 concerning Maturity Assessment Maintenance Integrated Government Internal Control System in ministries/institutions/regional governments on April 7 2021, which among other things regulates the assessment period for the current year, the Ministry of Agriculture has carried out quality assurance on the results of the 2021 Ministry of Agriculture's SPIP implementation maturity self-assessment with an aggregate assessment result of 4, 33. Because the results of the evaluation of the Independent Assessment of the Maturity Level of Implementation of the Government Internal Control System (SPIP) at the Ministry of Agriculture of the Republic of Indonesia in 2021 have not yet been released by the BPKP, the assessment used still uses the Quality Assurance results of the Independent Assessment of the Maturity Level of the Implementation of the Government Internal Control System (SPIP). at the Indonesian Ministry of Agriculture in 2020, with an assessment result of 3,365.

Table 5.6. Achievements of Maturity Indicators for the Implementation of SPIP Scope of the Ministry of Agriculture Compared to Medium Term Targets

Year	Target	Realization	% Achievement of Strategic Plan
1	2	3	4
2020	3	3,365	84.13
2021	3	3,365	84.13
2022	3	3.47	86.75

Data source: Inspectorate General (2023)

Over the past 3 years, the Inspectorate General has made efforts to provide guidance/supervision on the implementation of the Government Internal Control System (SPIP) in work units within the Ministry of Agriculture. In accordance with the Quality Assurance results of the Self-Assurance Level of Maturity Level Implementation of the Government Internal Control System (SPIP) at the Ministry of Agriculture of the Republic of Indonesia in 2020 as outlined in the Quality Assurance Result Report Number LAP-109/D102/1/2020 dated 30 August 2022, the Ministry of Agriculture obtained the SPIP maturity value 3,365 with the predicate "Defined". In 2021, the Ministry of Agriculture will still use the SPIP maturity value results *Quality Assurance* BPKP in 2020 with an aggregate assessment result of 3,365. This is because the results of the evaluation of the Self-Assessment of the Maturity Level of Implementation of the Government Internal Control System (SPIP) at the Ministry of Agriculture in 2021 have not been released by BPKP, so the assessment used still uses the Quality Assurance results of the Self-Assessment of the Maturity Level of the Implementation of the Government Internal Control System (SPIP). at the Ministry of Agriculture in 2020, with an assessment result of 3,365. Performance achievement value based on indicators of increasing maturity value implementation of SPIP in 2022, when compared with the medium-term achievement targets set out in the Inspectorate General's Strategic Plan 2020-2024, it is known that the achievement values show an increasing trend in maturity values.

In the 2019-2021 period, the Indonesian Ministry of Agriculture has 10 Governance indicators which have shown an improvement trend as follows:

Table 5.7. Governance of the Indonesian Ministry of Agriculture 2019-2021

No	Governance Indicators	2019	2020	2021
1	SPIP Maturity Value	Level 3	Level 3	Level 3
2	SAKIP score	74.05	74.83	75.21
3	Financial Report Opinion	WTP	WTP	WTP
4	Legal Issues	There isn't any	There isn't any	There isn't any
5	Development and implementation of a whistle blowing system	There is	There is	There is
6	Program to obtain the WBK/WBBM predicate	There is	There is	There is
7	Program to obtain the title of Orderly Administrative Region	There is	There is	There is
8	Predicate of Bureaucratic Reform	BB	BB	BB

From the table above, it can be concluded that efforts to strengthen governance within the Indonesian Ministry of Agriculture are continuously being made. This can be seen from the increase in SAKIP and BB Predicate scores, as well as the consistency of SPIP implementation, opinions on WTP financial reports and the absence of legal problems within the Indonesian Ministry of Agriculture in the last three years. The Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia also consistently implements a whistle blowing system, encouraging and supervising work units within the Ministry of Agriculture to implement WBK/WBBM and the Orderly Administrative Area program to support sustainable governance improvements.

From the description of the evaluation results above, it can be concluded that the Inspectorate General of the Indonesian Ministry of Agriculture is at Level 3 with a score of 3.245 for all APIP capability elements. To increase the capability of the Inspectorate General of the Indonesian Ministry of Agriculture to a higher level, we recommend to the Secretary General of the Indonesian Ministry of Agriculture that:

1. Encourage the management of the Indonesian Ministry of Agriculture to increase risk management maturity and encourage APIP to implement APIP Capabilities by assessing the effectiveness of risk management at the ministerial level;
2. Improving good practices by implementing each topic in the Supervision Support Component Element (Enabler) and Supervision Activity Component (Delivery) and Supervision Quality (Result) continuously so that APIP is able to produce adequate confidence in compliance and aspects of 3E, early warning and increasing the effectiveness of risk management, as well as maintaining and improving the quality of Governance;
3. Encourage APIP to carry out action plans for AOL in order to increase APIP's capability level.

Interview Respondents

Based on Decree of the Inspector General of the Ministry of Agriculture Number 4G/KPTS/OT.050/01/2023 concerning the Implementation Team for Capability Improvement of the Inspectorate General of the Ministry of Agriculture. In order to accelerate the achievement of the goals of bureaucratic reform in the area of supervision, and improve the administration of government that is clean and free from corruption, collusion and nepotism in the Ministry of Agriculture, it is necessary to realize the role of an effective Government Internal Supervisory Apparatus (APIP) in the Agricultural Kernen terian environment. To realize an effective APIP role, it is necessary to increase APIP capabilities through independent evaluation with reference to Internal Audit Capability Model (IACM).

This is based on Regulation of the Head of the Financial and Development Supervisory Agency Number PER-1633/K/JF/2011 dated 27 December 2011 concerning Technical Guidelines for Increasing the Capability of Government Internal Oversight Apparatus; Presidential Instruction Number 9 of 2014 concerning Improving the Quality of the Internal Control System and the Reliability of Implementing Internal Control Functions in the Context of Realizing People's Welfare. Implementation Team for Capability Improvement of the Inspectorate General of the Ministry of Agriculture with the composition as stated in attachment I to this Decree. The implementation team as intended in the FIRST dictum consists of:

- | | |
|--|---|
| <ul style="list-style-type: none"> a. Sub Team Element 1 b. Sub Team Element 2 c. Sub Team Element 3 d. Sub Team Element 4 e. Sub Team Element 5 f. Sub Team Element 6 g. Secretariat | <ul style="list-style-type: none"> APIP Roles and Services Human Resources Management Professional Practice Accountability and Performance Management Organizational Culture and Relationships Governance Structure Assisting in the implementation of secretarial duties from the Implementation Team for Capability Improvement of the Inspectorate General of the Ministry of Agriculture |
|--|---|

The Implementation Team for Capability Improvement of the Inspectorate General of the Ministry of Agriculture has the following tasks:

1. Carry out coordination with related agencies in order to increase the capability of the Inspectorate General of the Ministry of Agriculture to level 4;
2. Prepare work programs and action plans to increase the capability of the Inspectorate General of the Ministry of Agriculture to level 4 for each activity element;
3. Carrying out reviews and monitoring of each essential activityKeyProcessArea (KPA)in order to increase the capability of the Inspectorate General of the Ministry of Agriculture to level 4;
4. Documenting the output from the implementation of tasks as referred to in letter a;
5. Encouraging the institutionalization of increasing the capability of the Inspectorate General of the Ministry of Agriculture towards level 4;
6. Carry out other tasks assigned by the Person in Charge and Team Leader.

The following is a table containing respondents, positions, organizational structure and other information, where the person in charge isInspector General and ChairmanSecretary of the Inspectorate General, with the following details:

Table 5.8. Summary of Respondent Profile

Respondent	Profile	Coordinator	Member	Information
Respondent 1	APIP	Secretary of the Inspectorate General	There are 7	Human Resources Management Sub Team
Respondent 2	APIP	Inspector I	There are 3	Professional Practice Sub Team
Respondent 3	APIP	Inspector III	There are 3	Accountability and Performance Management Sub Team
Respondent 4	APIP	Inspector IV	There are 3	Culture and Organizational Relations Sub Team
Respondent 5	APIP	Investigation Inspector	There are 4	Governance Structure Sub Team
Respondent 6	APIP	Inspector II	There are 3	APIP Roles and Services Sub Team

The aim is that audits, which are specifically carried out to find and report fraud or fraud within an organization, can be achieved well. To find out how the capabilities of the Government's internal supervision apparatus (APIP) at the Inspectorate General of the Ministry of Agriculture in this research can be explained and traced through 6 (six) capability indicators according to Hagell III & Brown in (Hartanto, 2012). that is; (1) Internal Audit Roles and Services, (2) HR Management (3) Professional Practices (4) Performance Management and Accountability (5) Organizational Relations and Culture and (6) Governance Structure. Hagell III & Brown in (Hartanto, 2012).

In this research, interviews were carried out between September and October 2023 with the results that can be explained as follows:

1. **Supervision Support Component (Enabler)**
 - a. HR Management

Human resources are a very central factor in an organization. Whatever the form and purpose, organizations are created based on various visions for the benefit of humans. Likewise, in carrying out its mission, it is managed and managed by humans. Thus, humans are a very strategic factor in all organizational activities. In order to organize and manage human resources based on the organization's vision

so that organizational goals are achieved, knowledge, methods and approaches to human resource management or what is often called human resource management are needed. APIP capability determines the quality of auditor competency, therefore good human resource management will be very helpful in achieving the vision and mission of increasing the APIP level of the Inspectorate General of the Ministry of Agriculture.

1) Auditor Certification Development Program

The interviews were conducted where:

"APIP's position which is still at level 3 does not dampen the enthusiasm of the auditors in carrying out their duties. "For this reason, we plan to include auditors in auditor certification education and training programs, so that there is an increase in auditor competency."

"Regarding the management of HR (Auditor) needs, it is not in accordance with the BPKP Perka regarding the composition of the Team, namely the number of Main Auditors is 1 person with 3 Middle Auditors, 9 Junior Auditors and 18 First Auditors, whereas currently the number of Auditors in each Inspectorate is 2-3 people with an average of 13-15 Middle Auditors, an average of 8-10 Young Auditors and 10-12 First Auditors."

"It is natural that the level of professionalism of the inspectors and supervisory apparatus at the Inspectorate General of the Ministry of Agriculture is not yet optimal. This condition occurs because there is still minimal budget allocation for programs to increase professionalism through education and training that are relevant to the implementation of supervision."

"Regarding the function of inspectorate auditors which is carried out in developing auditor capabilities, it has a big influence, especially in the implementation of supervision of government administration, we must always stick to the promises we have agreed to, even though this is moral, but this is very important because ethically we are bound."

Based on the results of the interview above, it can be seen that the development of auditor capabilities related to the inspectorate's function in supervising government administration has become more controlled morally and ethically. This indicates that developing auditor capabilities can maintain positive things in the supervision carried out by the inspectorate without any inherent supervision in the sense of being a preventive measure so that the function of the inspectorate does not deviate from its proper function, namely supervising the administration of government, development and management of regional finances and assets in the Ministry. Agriculture. Apart from that, there are still errors in HR management regarding auditor development, namely the determination of the number of auditors in each Inspectorate which is not in accordance with the provisions, including determining the number of main auditors which should be 1 person for 3 Middle Auditors, 9 Junior Auditors and 18 First Auditors or a total of 31 people, but for example, the Inspectorate IV work unit has 3 Main Auditors, 13 Middle Auditors, 8 Junior Auditors and 10 First Auditors. This condition will result in hampering the development of auditors from the lower levels to the next level due to the composition of the number of auditors not complying with the provisions.

2) Rewards/Compensation

From the interview "For the Inspectorate General of the Ministry of Agriculture, we are very aware that what is done regarding compensation can be one of the supports for increasing APIP capability and the competency of auditors in the Inspectorate General of the Ministry of Agriculture, because compensation reflects the organization's efforts to maintain and improve the welfare of its officers and is a trigger for improving quality of human resources" Based on the results of the interview above, it can be seen that academically, there have been many research results showing that inadequate compensation can reduce employee work performance, work motivation and job satisfaction, and can even cause potential employees to leave the organization. Apart from that, at the Inspectorate General of the Ministry of Agriculture there are still no guidelines for giving rewards to exemplary auditors which are always carried out every year by the Inspectorate General of the Ministry of Agriculture.

b. Professional Practice

The APIP Capability Improvement Model refers to internationally accepted practice from IIA called the Internal Audit Capability Model (IACM), which is a framework that identifies the fundamental aspects needed for effective internal supervision in the public sector. IACM describes an evolutionary path for public sector organizations in developing effective internal controls to meet organizational governance requirements and professional expectations. IACM shows the steps to progress from a less strong level of internal supervision to a strong and effective condition.

From the interview where "Increasing auditors within the Inspectorate General of the Ministry of Agriculture, especially increasing professional practices, we are aware that we are still in the stage of developing professionalism, there are many obstacles so we are unable to develop this. "One of them is the standard of professionalism set by the central government which we feel requires sufficient time to reach the stage towards professionalism that has been set by the government"

"Professional Practice talks more about the preparation of PKPT for the implementation of Supervision in 2023 which was well prepared at the end of 2022, but cannot be implemented effectively because there is a flexible 2023 assignment policy from the Leadership level, both Echelon I and at the Minister's request."

"We are very aware that the APIP Inspectorate General of the Ministry of Agriculture still needs improvement, including increasing professional practice. In improving professional practice, there are many obstacles experienced not only by the Inspectorate General of the Ministry of Agriculture but also other regions. But of course this situation will not be a problem, as long as there is still a desire to improve."

"Professional practice is very helpful for the smoothness and effectiveness and neutralization of inspections in supervision. This can have an influence because the inspectorate's task is supervision that prioritizes integrity and professionalism."

Based on the results of the interview, it can be seen that for smooth and effective supervision carried out by Inspectorate Auditors, being professional in carrying out their duties as an auditor is very helpful because it will affect the work carried out considering that the supervision carried out prioritizes integrity and professionalism.

c. Performance Management and Accountability

From the interview "Actually, the efforts made by the Inspectorate General of the Ministry of Agriculture, according to our subjective assessment, are quite adequate. Regarding accountability, in our opinion we have also been held accountable institutionally, we also assess work management, that we have implemented it in accordance with procedures. "However, of course we have many technical obstacles in the field to make this happen and improve the APIP level of Auditors of the Inspectorate General of the Ministry of Agriculture."

"We have carried out the job descriptions for each auditor quite well, everyone has been assigned tasks and carried them out well. However, of course the division of tasks and technical aspects in the field is not as previously agreed. Same as several other previous indicators. "We feel we are quite good at accountability and work management, but the position of the Inspectorate General of the Ministry of Agriculture is in fact still at level 3."

"Our workload is very high with inadequate staff availability, not to mention the knowledge and experience of each auditor with the problems and division of work that have been determined. This complexity can certainly influence the results of the work we carry out."

Accountability is theoretically interpreted as the level of responsibility of a particular person or institution relating to the administrative system it has. Accountability is also an ethical concept or accountability from the government which has the authority to regulate public administration structures such as executive, legislative and judicial institutions. Meanwhile, work management is an activity to ensure that organizational goals are achieved consistently in effective and efficient ways. That complexity and high workload will have a direct effect on accountability and work achievement. The Inspectorate General of the

Ministry of Agriculture experiences work achievements that are not yet optimal due to accountability and complexity as well as auditors' knowledge being less than optimal.

d. Relationships and Organizational Culture

Based on the interview, "The relationship between auditors in our office is very good, we understand each other, communication is fluid and the family relationship between us is very warm. However, we are very professional when it comes to work but certainly not rigid, so we enjoy every job assigned to each auditor. So, our organizational climate is very cool, so we work as if we are carefree even though we realize that the workload is very complex"

"We, within the scope of the Inspectorate General of the Ministry of Agriculture, are like a second home for us. We work by enjoying our work, even though the workload is heavy, but sometimes it feels lighter if we intersperse it with jokes to reduce work pressure. A friendly atmosphere will certainly influence the results of our work, but if we ask about our achievements, of course the work environment is not the only indicator to support work achievements and accomplishments. There are still many other indicators that are no less important that are still not optimal."

Organizational culture is a system of shared meaning held by members that differentiates the organization from other organizations. Organizational culture represents a shared perception of organizational members. Therefore, it is hoped that individuals who have different backgrounds or are at different levels in the organization can understand organizational culture in a similar way. Culture is a variety of interactions of habitual characteristics that influence groups of people in their environment. In order for organizational culture to function optimally, organizational culture must be created, maintained, strengthened and introduced to employees through a socialization process. Through this socialization, employees are introduced to the organization's goals, strategies, values and standards of behavior as well as work-related information. Organizations as open systems can be viewed as homogeneous cultures and heterogeneous cultures. Homogeneous culture emphasizes a professional culture that together forms a long-term commitment to the progress of the organization. Meanwhile, heterogeneous culture is formed and developed by structures that grow in different units within an organization. The Inspectorate has an organizational culture that is able to create commitment from each auditor to become more professional.

e. Governance Structure

From the interview it was said "We work according to the SOP, every point by point we try hard not to get out of line. We realize this is none other than to make our work achievements more effective. "However, if it is still related to our work performance which is still at level 2, then we firmly answer that we have not worked on the other indicators to the maximum extent."

"SOP is a guideline for work that must be adhered to and implemented. Because every step in carrying out anything must comply with these standard standards. "So if there is something wrong in the work program implementation activities, for example, we will refer back to what is stated in the SOP."

SOP is a series of standardized written instructions regarding various government administration processes, namely how, when, where, and who should carry them out. SOPs are created to support the implementation of tasks and functions and ensure that activities run according to expected standards. SOP is a document relating to standard procedures that are carried out chronologically to complete work with the aim of obtaining more effective, efficient and consistent work results. With SOPs, activities can be carried out with certainty, various forms of deviation can be avoided, or even if deviations occur, the cause can be found. Realizing the importance of working in accordance with the SOP so that every point by point in the standard rules is implemented properly in order to achieve the best work performance.

2. Supervision Activity Components (Enablers) and Supervision Quality (Results) which are Role and Service Elements

From the interview regarding role and service elements where it was said:

"In carrying out audits or supervision, the procedures used are sometimes not in accordance with applicable standards."

"Based on the practical implementation that occurs where the standard is "Performance Audit", but in terms of implementation it is still more of a Compliance Audit or title of the Letter of Assignment in the form of a Performance Audit with the contents of a Supervision Report in the form of a Compliance Audit."

"But, we still pay attention to the code of ethics as APIP, we will further increase APIP supervision. This actually really helps reduce irregularities, or prevent violations at the Ministry of Agriculture. However, APIP has not yet fully carried out careful and professional supervision. This may be a factor in plans and audit work programs that are not well planned and do not prioritize applicable audit guidelines."

"As an APIP, in carrying out audit duties, it is necessary to document audit procedures carried out to test suitability and compliance between conditions and existing criteria (such as analytical procedures, confirmation, physical checks) in each internal supervision assignment. After that, prepare a report to communicate the results of the internal supervision assignment"

To improve APIP's capabilities, the Inspectorate General of the Ministry of Agriculture needs to improve the practices and procedures of government agency supervision continuously and repeatedly, as well as pay attention to audit services that emphasize compliance aspects. For example, internal supervision has emphasized compliance aspects in certain areas, processes or systems against certain criteria and ensures that the supervision of compliance aspects has been included in the Internal Audit Charter and PKPT. In the aspect of obedience or compliance, the APIP Inspectorate General of the Ministry of Agriculture has not been able to provide guarantees regarding the governance process according to regulations and has not been able to do much to prevent violations. Every team carrying out internal supervision assignments should have prepared audit work plans and programs in accordance with the Audit Guidelines. Because to be able to carry out performance audits well and to facilitate the implementation of assignments so that the audit process becomes effective and efficient, a clear audit work program is needed as a guide. The implementation of the supervision/audit process also really needs to follow Standard Operating Procedures (SOP) or guidelines.

Document Review

Based on the results of the evaluation by the Financial and Development Supervisory Agency (BPKP) on the 2022 Independent Assessment of the capabilities of the Inspectorate General of the Ministry of Agriculture, level 3 results were obtained with a score of 3.245 in accordance with report number PE.12.03/LHE-188/D102/1/2022 dated 19 December 2022. In the 2022 Performance Agreement of the Inspectorate General of the Ministry of Agriculture, the target value for the Internal Audit Capability Model (IACM) is set at level 3 and the achievement of the Inspectorate General is level 3 (Delivered) or 100%. Listen to the following explanation:

1. Supervision Support Component (Enabler)
 - a. Human Resource Management Elements Human Resource Management at the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia has been implemented well or is at Level 3, but there are still weaknesses, namely that there is no Competency Map that describes the GAP between HR competency requirements and available HR competency. Apart from that, the provision of rewards to Exemplary Auditors is still not supported by exemplary auditor assessment work papers
 - b. Elements of Professional Practices Professional Practices implemented by the Inspectorate General of the Indonesian Ministry of Agriculture have been implemented well and are at Level 3.
 - c. Elements of Accountability and Performance Management
Based on the evaluation results, the elements of accountability and performance management are at Level 3.
 - d. Elements of Organizational Culture and Relationships
Culture and Organizational Relations within the Inspectorate General of the Indonesian Ministry of Agriculture and at the Ministry level have been running well or are at Level 3.
 - e. Elements of Governance Structure
The structural and governance elements of the Inspectorate General of the Indonesian Ministry of Agriculture are at Level 3 in the APIP Capability Evaluation results.

2. Supervision Activity Components (Enablers) and Supervision Quality (Results) or Role and Service Elements

In accordance with its duties and functions, the Inspectorate General of the Indonesian Ministry of Agriculture has been able to provide supervisory services in the form of insurance supervision and consultation activities supported by competent human resources. Based on the evaluation results, the supervisory activities carried out by the Inspectorate General of the Indonesian Ministry of Agriculture are still at Level 2 or above carrying out Compliance Audit activities, while those in the level 3 position are required to carry out Performance Audits following BPKP guidelines or thematic performance audits related to strategic programs in each work unit and the 3E is stated "performance in work unit XYZ is successful/quite successful.

To support improvements in accordance with the results of the document review, there are several Areas of Improvement (AoI) that must be implemented, namely.

1. Supervision Support Component (Enabler)

a. Elements of Human Resources Management (HR)

To increase the level of HR Management elements, the Inspectorate General of the Indonesian Ministry of Agriculture must continue to carry out evaluations in planning for APIP HR needs and APIP HR development. The Inspectorate General of the Indonesian Ministry of Agriculture must also prepare projections for the competency and expertise needs of APIP human resources for the next 5 or 10 years, which are in line with the strategic targets and long-term plans of the Indonesian Ministry of Agriculture. Apart from that, APIP HR development must be more adaptive to changes in the strategic environment, such as encouraging auditors to master new knowledge related to supervisory objects and activities that will be carried out, for example SOM development in the field of e-government and big data analytics.

b. Elements of Professional Practice

To increase levels. element of Professional Practice, the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia must carry out an evaluation of the annual supervisory work program (PKPT) every year by considering priority areas of supervision on strategic and cross-indicator matters within the scope of the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia can also adopt ERM (Enterprise Risk Management) Framework for compiling a more comprehensive organizational risk profile. In addition, the quality assurance and improvement program (QAIP) must also be evaluated to assess the conformity of activities with applicable standards. Good APIP performance practices must also be communicated consistently to the Indonesian Minister of Agriculture so that the benefits of supervision for the organization can continue to be improved with full support from the highest leadership.

c. Elements of Accountability and Performance Management

To increase the level of Accountability and Performance Management Elements, the Inspectorate General of the Indonesian Ministry of Agriculture must carry out regular reviews of work plans (Renja), draft budgets (RKA) and implementation of the APIP budget. This is done to carry out continuous improvements in resource allocation, supervision carried out and expected results based on actual performance and the previous year's budget. In addition, the SKP of all individuals within APIP must support and be in line with the Performance Agreement of the Inspector General and the Regional Inspectors under him. APIP must also evaluate the accountability report prepared to be reported to management to ensure that the information in the report is relevant and appropriate, and that improvements are made if necessary.

d. Elements of Organizational Culture and Relationships

To increase the level of Cultural Elements and Organizational Relations, the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia must carry out an evaluation of the national co-ordination pattern and internal communication system which has been carried out so far to create a constructive communication culture. Apart from that, the Inspectorate General of the Ministry of Agriculture must also periodically evaluate the level of APIP participation in ministerial forums and continue to strive to increase knowledge sharing about good practices of internal supervision in these ministry

forums. The Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia must continuously identify areas of supervision and share information, communicate and coordinate with other parties related to the area of supervision (both work units within the scope of the Ministry of Agriculture of the Republic of Indonesia, APIP colleagues, as well as the BPK and sBPKP), and evaluate it continuously.

e. Elements of Governance Structure

To increase the level of Structure Elements · Governance, the Indonesian Ministry of Agriculture as a whole must use IT in carrying out its duties and functions. This is done so that APIP can get full access to organizational information, assets and SOM of the Inspectorate General of the Indonesian Ministry of Agriculture and report monitoring results.

2. Components of Supervision Activities (Enablers) and Quality of Supervision (Results) which are Role and Service Elements To improve activities and quality of supervision results, the Inspectorate General

The Indonesian Ministry of Agriculture must carry out consistent assurance and consultation supervision services, carry out continuous evaluation of the guidelines and implementation of supervision (both compliance, performance, assurance and consultation audits), and strive for supervision that results in significant improvements in Governance, MR and SPI. Apart from that, the Inspectorate General of the Indonesian Ministry of Agriculture must continue to encourage work units to carry out follow-up actions on recommendations for improving supervision and evaluate recommendations that cannot be followed up.

As an effort to increase APIP Capability in 2022, based on the Validation Results Report on the 2019 Independent Assessment of the Capability of the Inspectorate General of the Ministry of Agriculture, it is stated that the capability level of the Inspectorate General of the Ministry of Agriculture is at Level 3 (Integrated). The 2019 assessment provides recommendations for comprehensive improvements to Governance, Risk Management, HR Development and Organizational Control to ensure the organization's strategic goals are achieved. Following up on these recommendations, in 2022 the Inspectorate General has made improvements including:

1. The Inspectorate General has used the Supervision Management Information System (SIMWAS) application and continues to undergo integrated development to strengthen the digitalization of administrative governance in all work units as a concrete manifestation. The Inspectorate General has implemented Continuous Audit Continuous Monitoring (CACM) to ensure that policies, procedures and business processes run effectively. The Go-Was (Information System Based Supervision) platform that has been implemented includes the use of the Simwas, e-Verbal, eTLHP and e-Audit applications.
2. The Inspectorate General has also implemented integrated Risk Management and Organizational Control by establishing a Risk Management Unit in accordance with the Decree of the Inspector General of the Ministry of Agriculture Number 2234/Kpts/OT.050/G/09/2021 concerning the Risk Management Unit for the Inspectorate General of the Ministry of Agriculture. Apart from that, it is supported by Minister of Agriculture Regulation Number 38 of 2021 concerning the Implementation of Risk Management in the Scope of the Ministry of Agriculture.
3. In order to increase the knowledge and skills of auditors and all employees within the Inspectorate General of the Ministry of Agriculture, among other things, by carrying out education and training activities (training) such as investigative audit training, computer-assisted audit technique training (TABK), technical guidance for Srikandi applications, and other workshop activities. Apart from that, carrying out professional certification activities to support the competency and professionalism of auditors such as Certified Risk Management Professional (CRMP) Training and Certified Risk Management Officer (CRMO) Training and Certification.
4. Increasing the role of advisory services by providing consultancy services to all Echelon partners within the Ministry of Agriculture, including being a resource person in discussing activities, assisting in the implementation and completion of activities, as well as providing reviews of draft legislation.

5. The Inspectorate General has built synergy between APIP and APH both at the central and regional levels with Kajati, Kapolda, and Head of Provincial BPKP Representatives. Apart from that, it also increases cooperation with the KPK and BPK RI.

According to Report Number PE.09.03/LHP-211/D102/1/2022 dated 29 December 2022, the results of the evaluation of the independent assessment of SPIP Implementation Maturity in K/L/D can be described as follows:

1. Value for Implementation Maturity (SPIP) is 3.47 or has met the maturity characteristics of SPIP implementation at Level 3 (Defined);
2. Value for Index Risk Management (MRD) is 3.46 or has met the risk management index (MRI) characteristics at Level 3 (Defined);
3. Values for the Corruption Control Effectiveness Index (IEPK) is 3.07.

The success of the Inspectorate General in achieving the indicator target for Increasing the Maturity Value of SPIP Implementation is supported by the SPIP Escort program for all work partners in implementing SPIP in accordance with the steps in the SPIP Implementation Maturity Self-Assessment process as stipulated in BPKP Regulation Number 5 of 2021 concerning Integrated SPIP Implementation Maturity Assessment in K/L/D. Apart from that, carrying out SPIP workshops, being a resource person and monitoring the implementation of SPIP in work partners.

Findings of Obstacles and Challenges

The Inspectorate General of the Ministry of Agriculture (IG) faces several obstacles and challenges in increasing APIP capabilities which involve internal supervision and control functions in the Ministry of Agriculture. Some of the obstacles and challenges faced by the Inspectorate General of the Ministry of Agriculture are as follows:

1. **Repetitive BPK Findings:** The repeated findings of the BPK (Financial Audit Agency) show that the same problems are repeated in various audit periods. This could indicate problems in implementing the recommendations and improvements proposed by the IG previously. In this case, it is necessary to improve coordination between the IG and units in the Ministry of Agriculture to ensure effective implementation of follow-up.
2. **PKPT That Doesn't Work Due to Supervision Flexibility:** Flexibility in implementing supervision can be a challenge if not managed properly. Excessively flexible implementation may lead to a lack of monitoring and control. The IG needs to find a balance between the necessary flexibility and effective monitoring to ensure PKPT (Annual Supervision and Inspection) runs well.
3. **Limitations of Auditor Qualifications:** The auditor's limited ability to provide consultation to Echelon -1 partners can be an obstacle. The IG needs to ensure that the assigned auditor has adequate qualifications and sufficient knowledge to provide useful consultation.
4. **Audit Focus on Compliance rather than Performance:** If the audit focuses more on compliance aspects rather than performance, then the audit results may not provide sufficient insight into the effectiveness of programs and policies. The IG needs to ensure that performance audits consider aspects of program performance and impact.
5. **Delay in Follow-up:** Delays in following up on audit findings can reduce the effectiveness of supervision. The IG needs to work closely with Echelon I partners to ensure that follow-up actions are carried out in accordance with regulations and in an appropriate time.
6. **Malfunctioning or Not Updating Application/System Setup:** Applications or systems that support internal supervision that do not function or are never updated as needed can hinder the efficiency and effectiveness of supervision. The IG needs to invest in the development and maintenance of systems that support internal oversight.

From the results of the interview above, it can be said that APIP needs to develop and maintain a follow-up monitoring system and recommendations set out in the Standard Operating Procedures (SOP) for Monitoring Follow-up Audit Results (TLHA). The important thing about this task element is that the supervision carried out has provided sufficient confidence that the area, process or subject has been

implemented in accordance with regulations and provides added value to the Ministry/Institution/Local Government organization. Talking about APIP as a supervisor is very strategic, so it is hoped that the Functional Auditor position can be a bridge in increasing capacity and making breakthroughs in carrying out supervisory tasks. Today's supervisory task is not like before (watchdog) to look after or look for mistakes, now the BPKP's task has shifted to being a consultant, (advise) advice, recommendations that are solutions for the leadership. Thus, qualified human resources (HR) are needed. The awareness of every auditor at the Inspectorate General of the Ministry of Agriculture of the importance of working in accordance with SOPs is very important to support work performance. In the interviews with several informants above, the implementation of the last element was carried out well.

However, if it is collided with the APIP capabilities of the Inspectorate General of the Ministry of Agriculture, it can be concluded that there are still several things that need to be improved so that every work is always guided by the SOP. It is not only the SOP issue faced by the inspectorate, but the accumulation of all elements to improve APIP capabilities in the Inspectorate General of the Ministry of Agriculture is needed to maximize work achievements. Increasing APIP capabilities is not an easy job, this was realized by several informants who experienced many technical and system problems. Improving APIP capabilities requires continuity of the 6 elements that are indicators for APIP assessment. Starting from HR management; professional practice; accountability and work management; organizational relationships and culture; and the governance structure as well as roles and services become a unified whole. There are steps that need to be taken by the Inspectorate General of the Ministry of Agriculture. In increasing APIP capabilities there are five stages of increasing APIP capabilities. This is done through: (1) policy formulation (2) increasing implementation capacity by providing adequate resources; (3) implementation of activities as implementation of established policies; (4) measuring improvements in APIP capabilities; and (5) verification to assess improvements in APIP capabilities

V. CONCLUSION

Based on the results of research and discussions on increasing supervisory capabilities at the Inspectorate General of the Ministry of Agriculture, it was concluded that the implementation of evaluation of monitoring capabilities at the Inspectorate General of the Ministry of Agriculture based on analysis using IACM has reached level 3 (Integrated) with notes with the following details: I. Supervision Support Components (Enabler) with (1) Elements of Human Resource Management HR Management at the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia have been implemented well or are at Level 3. (2) Elements of Professional Practices Professional Practices implemented by the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia have been implemented properly good and is at Level 3. (3) Elements of Accountability and Performance Management Based on the evaluation results, elements of accountability and performance management are at Level 3. (4) Elements of Culture and Organizational Relations Culture and Organizational Relations within the scope of the Inspectorate General of the Indonesian Ministry of Agriculture and in Ministry level has been running well or is at Level 3. (5) Elements of Governance Structure Elements of structure and Governance of the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia are at Level 3 in the results of the APIP Capability Evaluation. II. Supervision Activity Components (Enablers) and Supervision Quality (Results) or Role and Service Elements. In accordance with its duties and functions, the Inspectorate General of the Indonesian Ministry of Agriculture has been able to provide supervisory services in the form of insurance supervision and consultation activities supported by competent human resources.

Based on the evaluation results, the supervision activities carried out by the Inspectorate General of the Indonesian Ministry of Agriculture are at Level 2 or only carry out supervision activities on compliance audits. In general, the Inspectorate General of the Ministry of Agriculture has reached Level 3 (Integrated). In each element, all relevant internal audit policies, processes and procedures have been defined, documented and integrated, where (1) the Inspectorate has implemented an HR Management process to create a work environment that allows auditors to perform at their best according to their abilities. (2) The Inspectorate has

implemented Professional Practices that enable internal audit activities to be carried out effectively and with professional expertise and care. (3) The Inspectorate has implemented Accountability and Performance Management to manage, implement and control the operations of internal audit activities and account for its performance and results. (4) The Inspectorate has managed Organizational Culture and Relations by referring to the organizational structure and internal management as well as relationships in internal audit activities. (5) The Inspectorate has managed Structure and Governance which includes administrative and functional reporting relationships from internal audit activities in accordance with the organizational structure and governance rules. (6) The role and services of Internal Audit carried out by the Inspectorate have the function of providing independent and objective assessments to assist the organization in achieving goals and improving operations.

The steps that need to be taken by the Inspectorate General of the Ministry of Agriculture to increase APIP capability are five stages of increasing APIP capability. This is done through: (1) policy formulation (2) increasing implementation capacity by providing adequate resources; (3) implementation of activities as implementation of established policies; (4) measuring improvements in APIP capabilities; and (5) verification to assess improvements in APIP capabilities. Meanwhile, the obstacles and challenges faced by the Inspectorate General of the Ministry of Agriculture in improving APIP capabilities are: (1) Many of the BPK's findings are repetitive in the Ministry of Agriculture, which results in the IG's supervision being non-functional or functional but a formality. (2) PKPT supervision is not implemented effectively because the implementation of supervision is more flexible according to needs. (3) There are still auditors who have not been able to provide consulting to Echelon -1 partners, (4) The Audit Assignment Letter already reads Performance Audit but the content of the monitoring report is more about Compliance and not explaining whether the program is successful or not at each of the Inspectorate General's work partners. The Ministry of Agriculture is in accordance with the 3E principles, (5) Follow-up from Echelon I Partners cannot be fulfilled within 60 days according to regulations and (6) Application / System preparation that supports Supervision is not functioning or has never been upgraded as needed.

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