

THE ROLE OF INTERNAL SUPERVISION IN MAKING A GOOD LOCAL GOVERNMENT

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ABSTRACT

The administration of regional government regulated by Law Number 23 of 2014 contains three functions. The first function is planning the activities of regional government tasks that are represented by the Regional Development Planning Agency, the second function is the implementation of regional government duties represented and carried out by Regional Apparatus Organizations in the regional government, and the third function is supervision. the implementation or implementation of regional government carried out by the Regional Inspectorate as the regional government internal supervisor. The term good government began to be widely known after the reform era took place. For good governance to become a reality and run as it should, it requires the commitment and involvement of all parties. Effective good government requires good alignment and integrity, professionalism, work ethic, and high morale. The principles of good governance include the principle of legal certainty, the principle of proportionality, the principle of professionalism, and the principle of accountability. The parameters of good government in the form of services to the community and development, empowerment of community members in the development, have not been fully achieved by the performance of the Regional Government. This indicates the weakness of the supervisory function of the regional government's running, especially the regional government's internal control. This internal control (Inspectorate) is formed to ensure that the implementation of local government tasks carried out by all existing regional apparatus can run well, effectively, efficiently, and on target by the previously determined plan. Therefore, the role of the Inspectorate in overseeing the work of all Regional Apparatus Organizations within the regional government is very important. To obtain effective supervision, it is necessary to fulfill two supervisory principles: first, the existence of a certain plan and the provision of instructions; second, giving clear authority to subordinates. The first basic principle is a must because the plan is a standard, a measuring tool for the work carried out by subordinates. If this principle is implemented properly, then good local governance will be achieved well.

Keywords: Internal Control; Good Local Government

INTRODUCTION

In the reform era, the granting of the widest possible autonomy to regions is directed at accelerating the realization of community welfare through service improvement, empowerment, and community participation. In addition, through broad autonomy, regions are expected to be able to increase competitiveness by taking into account the principles of democracy, equity, justice, privileges and specialties as well as regional potential and diversity in the system of the Unitary State of the Republic of Indonesia. (explanation of number 1 of Law No.23 of 2014).

In the administration of regional government, the regional head has an important and prominent position in a regional government structure. The Regional Head is the first and foremost person in coordinating the process of implementing the regional government.¹ Regional Heads are political and public positions in charge of leading the bureaucracy and moving the wheels of government. The functions of local government are divided into protection, public services, and development. The regional head carries out the policy-making function of the three government functions. In the context of the government structure, the regional head is the chief executive in the region.²

Therefore, in the government bureaucracy, especially the regional government bureaucracy, the leadership of regional heads and heads of related agencies/Regional Apparatus Organizations as well as other regional government officials has integrity and loyalty, ability, creativity, innovation, responsiveness, honesty, trustworthiness, democratic, and obedient to principles, as well as having leadership insight with the character of local wisdom.³

Bureaucratic reform in the administration of government activities and public services is directed at creating professional and accountable bureaucratic performance. The bureaucracy in carrying out various service improvement activities is expected to be more oriented to customer satisfaction, namely the service user community. Total satisfaction from the service users can be achieved if the service bureaucracy places the community as service users in providing services. The change in the public service paradigm is directed at the realization of excellent service quality to the public, through service instruments that have a service orientation that is faster, better, and cheaper.⁴

However, the mentality and culture of power still surround most of the bureaucratic apparatus during the reformation period. The culture of power that has been formed since the era of the royal and colonial bureaucracy is still difficult to be separated from the behavior of the bureaucratic apparatus of bureaucratic officials. The still strong bureaucratic culture that places bureaucratic officials as rulers and the service user community as the controlled party, not as service users who should be served well, has caused the behavior of bureaucratic officials to be indifferent and arrogant towards the community.⁵

¹ Sarundajang, 2002, *Pemerintahan Daerah Di Berbagai Negara*, Sinar Harapan Library, Jakarta, p. 126.

² Joko Priatmoko, 2005, *Pemilihan Kepala Daerah Langsung, Filosofi, Sistem, dan Problema Penerapan di Indonesia*, Student Library, Jogjakarta, page, 203.

³ Local wisdom is the attitude, view, and ability of a community in managing its spiritual and physical environment that gives the community the endurance and power to grow in the area where the community is located. In other words, local wisdom is a creative answer to local geographic-political, historical, and situational situations. Saini in R. Cecep Eka Permana, 2010 *Kearifan Lokal Masyarakat Baduy Dalam Mitigasi Bencana*, Wedatama Widya Sastra, Jakarta, page 1

⁴ Agus Dwiyanto et al, 2008, *Reformasi Birokrasi Publik di Indonesia*, Gadjah Mada University Press, Yogyakarta, pp., 223-224.

⁵ Agus Dwiyanto, et al, *ibid*, pp., 225.

The tendency of bureaucratic behavior that is still corrupt and has not changed the culture of good service to the public, is increasingly visible during the reformation period. Currently, the bureaucracy in Indonesia is still controlled by forces that have been used to bad behavior for decades, the bureaucracy is not only suffering from the kleptomania virus but the anti-reform virus. The counter-productive virus in the bureaucracy has the potential for transmission to the entire network of government bureaucracy, both at the central and regional levels, both among high-ranking officials and among lower-level officials. The ineffectiveness of law enforcement efforts and public control over the government bureaucracy, accompanied by the weakness of the bureaucratic internal control system.⁶

The parameters of good government in the form of services to the community and development, empowerment of community members in the development, have not been fully achieved by the performance of local governments. This indicates the weakness of the supervisory function of the running of the regional government, especially the internal supervision of the regional government so far.⁷ In addition, in the implementation of the regional government, there is still a lack of understanding properly and comprehensively about the meaning of regional autonomy, lack of understanding of the rights and obligations in regional government administration by regional government administrators. In addition to this, there is also regional leadership which in making regional government administration policies has not been oriented to the development of regional development that is based on local wisdom in a democratic and principled manner.

According to Saldi Isra, as quoted by Lukman, the proliferation of corruption in the regions can be seen through three important issues. First, the autonomy program only focuses on delegating authority in policy-making, finance, and administration from the central government to the regions, without being accompanied by the distribution of power to the community. Second, there are no state institutions that can effectively control the deviation of authority in the regions. The relationship between the center and the regions is only functional, that is, only the power to provide policy guidance to regional governments without being followed by adequate supervision. Third, the regional legislature failed to carry out its function as a control institution. On the contrary, there is close collusion between the regional government and the DPRD so that control over the administration of the regional government does not occur.⁸

Meanwhile, according to Reydonnyzar Moenek, several things have resulted in the number of regional heads implicated in corruption cases continuing to increase. First, the background of regional heads in Indonesia is very diverse. Starting from bureaucrats, politicians, businessmen, to artists. From these diverse backgrounds, many of the regional heads have very little understanding and ability about the bureaucracy, especially regarding the regional financial system. They ended up being caught in a corruption case because the decisions they made violated applicable regulations. They do not intend to commit corruption. Second, the human resource (HR) factor in the regions is still limited. Moreover, it was found that many incompetent people were given strategic positions just because they were part of the regional head's success team. Third, is the intention of the regional head to commit corruption. Most of the root cause of the problem of regional head corruption is the very high cost of the election campaign. so all regional heads are vying to return their campaign capital. If they only rely on salary, they will not be able to cover the capital. (Java Pos April 16, 2012).

This reality is very worrying because the occurrence of rampant corruption in the regions, poor bureaucratic behavior, and the low discipline of local government bureaucratic employees in carrying out their duties and obligations can be prevented, if the function of supervisory institutions in the regions, especially the regional government's internal control institutions themselves it works and works well.

PROBLEM

From the description of the background, the problem raised in this paper is "What is the role of internal institutions (Regional Inspectorates) to realize good regional governance"?

DISCUSSION

The administration of regional government regulated by Law Number 23 of 2014 contains three functions. The first function is planning the activities of regional government tasks that are represented by the Regional Development Planning Agency, the second function is the implementation of regional government duties represented and carried out by Regional Apparatus Organizations in the regional government, and the third function is supervision. the implementation or implementation of regional government carried out by the Regional Inspectorate as the regional government internal supervisor.

The reform movement that was launched which was expected to influence the resolution of various national problems during the New Order government in power, such as cases of corruption, nepotism, and collusion, as well as good government services, has not been able to provide satisfactory answers to the public. Bureaucratic reform in the administration of government activities and public services is directed at creating professional and accountable bureaucratic performance so that in the end good governance will be created.

The term good government began to be widely known after the reform era took place. Good government is a best practice in the process of administering state power in implementing the provision of public goods and services.⁹ For good governance to become a reality and run as it should, it requires the commitment and involvement of all parties, namely the government and the community. Effective good government requires good alignment and integrity, professionalism, work ethic, and high morale. The principles of good governance include the principle of legal certainty, the principle of proportionality, the principle of professionalism, and the principle of accountability. The implementation of good government is the main prerequisite for realizing the aspirations of the people in achieving the goals and ideals of the nation and state.

⁶ Agus Dwiyanto, et al, *ibid*, p, 227.

⁷ Sedarmayanti, 2003, *Good Government Dalam Rangka Otonomi Daerah*, Mandar Maju, Bandung, pp. 169.

⁸ Lukman Santoso, *Otonomi Yang Menyebarkan Korupsi*, Jawa Pos 27 April 2011

⁹ Pranarka, Pranarka, 1996, *Pemberdayaan BUMN*, Erisco, Jakarta, p.12.

The parameters of good government in the form of services to the community and development, empowerment of community members in the development, have not been fully achieved by the performance of the Regional Government. This indicates the weakness of the supervisory function of the running of the regional government, especially the internal supervision of the regional government so far.¹⁰

Meanwhile, what is meant by regional government is the regional head as an element of regional government organizer who leads the implementation of government affairs which are the authority of the autonomous region.¹¹

According to J. Kaloh, leaders must have: First, intuition, namely the involvement of leaders in looking at situations, anticipating changes, taking risks, and building honesty. Second, the view, namely the involvement of leaders in imagining a condition to improve the organizational environment. Third, achieve harmony, namely the ability to lead to know and understand the values that develop in their organization, the values of their subordinates, and can combine these two values towards an effective organization. Fourth, is the certainty of the purpose and direction of the goal.¹²

Thus, it can be interpreted that a good regional government is a regional government that is run based on norms or laws and regulations that regulate it consistently and responsibly to achieve state goals based on the principles of being transparent, accountable, clean, honest, and trustworthy and obeying the principles of. The leader can control the local government bureaucracy well and directed.

The term bureaucracy is often associated with government organizations, even though the bureaucracy created by Max Weber can occur in both government and non-government organizations. In a bureaucratic company that can happen. Similarly, in a large organization bureaucracy will occur. Bureaucracy is a system for managing large organizations to obtain efficient, rational, and effective management. In Indonesia, if there is a discussion about bureaucracy, then people's perception is none other than the government bureaucracy. The bureaucracy with all its flaws belongs to the government.¹³

The ineffectiveness of law enforcement efforts and public control over the government bureaucracy, accompanied by the still weak internal control system of the bureaucracy, causes various irregularities by government bureaucratic officials to continue.¹⁴

Rampant corruption in the regions, bad bureaucratic behavior, and low discipline of local government bureaucratic employees in carrying out their duties and obligations can be prevented, if the function of the internal supervision institutions (Inspectorates) in the regions works well. Internal supervision is the entire process of auditing, reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational tasks and functions to provide adequate assurance that activities have been carried out by established benchmarks effectively and efficiently for the benefit of leadership and create good governance. (Article 1 paragraph (3) Government Regulation Number 60 of 2008 concerning the Government's Internal Control System).

In terms of attribution, delegation, and mandate, the position of the Regional Inspectorate as an internal monitoring agency in local government is very strong, because the existence of this institution is protected by local laws and regulations. When viewed from the scope of its working area (supervision) it is also quite wide because the area it supervises includes the Regional Secretary, (echelon IIa officials), in addition to all Regional Apparatus Organizations (OPD) including the DPRD Secretary in their area (echelon IIb officials at the same level as the Regional Inspectorate), and down to all sub-district heads and all village/sub-district heads in their area.

This large and wide-ranging organizational arrangement of regional apparatuses is the scope of the tasks of regional internal control agencies (Inspectorates). This will be a separate problem for the internal monitoring agency because the capacity of human resources and other supporting facilities as a means of supporting performance is very limited. Another problem that becomes an obstacle is the limited ability and courage of auditors, inspectors within the Inspectorate to supervise their superiors (Regional Heads and Regional Secretaries) considering their status is Regional Civil Servants whose positions are under the control of regional heads and regional secretaries. These inspectors and internal auditors are appointed to these positions by the regional head. Meanwhile, technical guidance in carrying out its duties is carried out by the regional secretary because the supervisory agency (Inspectorate) is one part of the Regional Apparatus Organization. Therefore, it is necessary to rearrange the position of this regional internal control institution (Inspectorate) in the organizational structure of the regional government, so that in carrying out its duties and functions it can run well without the burden of fear on the parties it supervises in a system and work mechanism. good, clear, firm, effective, and efficient, which in the end can create good regional governance.

Therefore, in the context of creating good regional governance, adequate internal control is needed. To obtain an effective supervision system, it is necessary to fulfill two supervisory principles: first, the existence of a certain plan and the provision of instructions; second, giving clear authority to subordinates. The first solid principle is a must because the plan is a standard, a measuring tool for the work carried out by subordinates. The plan is an indication of whether a work implementation is successful or not. The two main principles of authority are a must so that the implementation of supervision can be carried out effectively.

¹⁰ Sedarmayanti, 2003, Good Government in the Context of Regional Autonomy, Mandar Maju, Bandung, pp. 169.

¹¹ Article 1 paragraph 12 of Law no. 23 of 2014, Autonomous Regions, hereinafter referred to as Regions, are legal community units that have territorial boundaries that are authorized to regulate and manage Government Affairs and the interests of local communities according to their initiatives based on the aspirations of the people in the system of the Unitary State of the Republic of Indonesia. Whereas what is meant by Regional Autonomy is the right, authority, and obligation of an autonomous region to regulate and manage its own Government Affairs and the interests of the local community in the system of the Unitary State of the Republic of Indonesia. (Article 1 paragraph 6 of Law No. 23 of 2014),

¹² J. Kaloh, 2009, *Kepemimpinan Kepala Daerah. Pola Kegiatan, Kekuasaan, dan Perilaku Kepala Daerah dalam Pelaksanaan Otonomi Daerah*, Sinar Graphic, Jakarta, pp. 9-11

¹³ Miftah Thoha, 2009, *Birokrasi Pemerintah Indonesia di Era Reformasi*, Kencana Prenada Media Group, Jakarta, page 15.

¹⁴ Agus Dwiyanto, et al, Op-Cit, pp. 227.

George R. Terry defines the term supervision as "Control is to determine what is accomplished, evaluate it, and apply corrective measures, if needed to ensure a result in keeping with the plan." (Monitoring is determining what has been achieved, evaluating and implementing corrective actions, if necessary, ensuring results are in line with plans).¹⁵ According to Ikhwan Fahrojih and Mokh Najih, in general, inspection is a part of supervision, so carrying out an inspection function also means carrying out supervision.¹⁶

In general, it can be said that the supervision of all regional government activities, including regional head decisions and regional regulations, is an absolute consequence of the existence of a unitary state. In a unitary state, we do not recognize parts that are separated from or parallel to the state, nor may there be a state within the state.¹⁷

Meanwhile, about state finances, supervision is aimed at avoiding the occurrence of "corruption, fraud, and waste of the state budget aimed at the apparatus or civil servants". With the implementation of this supervision, it is hoped that the management and accountability of the state budget can run as planned.¹⁸

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To obtain effective supervision, it is necessary to fulfill two supervisory principles: first, the existence of a certain plan and the provision of instructions; second, giving clear authority to subordinates. The first solid principle is a must because the plan is a standard, a measuring tool for the work carried out by subordinates.

One of the causes of rampant corruption and the poor performance of local government officials is due to the weakness of the supervisory function of the administration of local government, both the functional supervisory function carried out by the central government (Ministry of Home Affairs/Inspectorate General) as well as internal supervision carried out by the Regional Inspectorate (Province, Regency/City) by their functions and authorities. Supervision carried out by the regional inspectorate is not optimal. The early warning system that should be implemented by the regional inspectorates in the province and regency/city does not work well even though their job is to be the eyes and ears of regional heads. (Kompas Wednesday, June 21, 2017).

Government internal controls are an important management function in the administration of government to realize good governance. To realize good, efficient, effective, clean, and responsible governance, it is necessary to have a qualified Government Internal Supervisory Apparatus and professional auditors. Through internal control, it can be seen whether a government agency has carried out activities by its duties and functions effectively and efficiently, as well as by the plans, policies that have been set, and provisions. (APIP Auditing Standards, 2008)

Government Regulation Number 60 of 2008 concerning SPIP stipulates that internal control consists of five interrelated components. This component originates from the way the leadership of an organization carries out its duties and therefore this component is integrated and interwoven in the management process. These components are:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and communication
5. Internal Control Monitoring

Taking into account the wide scope of supervision and regarding fundamental matters, especially in the implementation of the regional government, it is necessary to have compatible implementing instruments, professional, capable, responsive implementing apparatus, have obedience and have integrity and a proven reputation in dealing with the complexity of problems in activities. guidance and supervision.

All of this requires the supervisory body or inspectorate to be able and strengthen its existence and credibility both institutionally and individually to the public because on their shoulders the public's trust is placed. Moreover, recently many facts show an increase in acts of irregularities or abuses from officials or institutions that demand the Inspectorate to be able to improve its performance. Therefore, it is deemed necessary to strengthen the existence of the Inspectorate and the necessity to optimize its performance. However, the performance of the Inspectorate so far has not shown optimal performance, good and highly dedicated internal control is one of the keys to the success of implementing Regional Government.

This internal control (Inspectorate) is formed to ensure that the implementation of local government tasks carried out by all existing regional apparatus can run well, effectively, efficiently, and on target by the previously determined plan. Therefore, the role of the Inspectorate in supervising the running of the duties of all OPD in the regional government is very important, so that the authority or power granted by law or other legislation can be carried out as well as possible by the OPD so that abuse of authority in running errands can be avoided as early as possible.

Abuse of office authority is one of the problems that often occur in local government institutions, an indication of frequent abuse of this authority can be seen that there are still many practices of Collusion, Corruption, and Nepotism (KKN). The number of corruption cases that have occurred recently has become a major concern for the public. The public demands transparency and accountability in financial management by public sector institutions, including government institutions, state/regional-owned companies, and other public organizations in this country.²⁰

¹⁵ .George R. Terry, 1986, *Asas-asas Manajemen*, translated by Winardi, Alumni, Bandung, and quoted by Ni'matul Huda, p. 22.

¹⁶ . Ikhwan Fahrojih and Mokh Najih, 2008, *Menggugat Peran DPR dan BPK Dalam Reformasi Keuangan Negara*, In-Trans Publishing, Malang, page 20

¹⁷ Ni'matul Huda, 2010, *Hukum Pemerintahan Daerah*, Nusa Media, Bandung, page 105.

¹⁸ . Ahmad Fikri Hadin, 2013, *Eksistensi Badan Pengawasan Keuangan dan Pembangunan di Era Otonomi Daerah*, Genta Press, Yogyakarta, page, 22

¹⁹ .Irawan Soejito, 1983, *Pengawasan terhadap Peraturan Daerah dan Keputusan Kepala Daerah*, Bina Aksara, Jakarta, p. 9.

²⁰ .Effendy, Moh. Taufiq, 2010. . *Pengaruh Kompetensi, Independensi, dan Motivasi terhadap Kualitas Audit Aparat Inspektorat dalam Pengawasan Keuangan Daerah (Studi Empiris pada Pemerintah Kota Gorontalo)*. Thesis. Master of Science Accounting Study Program Postgraduate Programand Diponegoro University. Semarang.

Supervision and a good internal control system are part of the management function, therefore it needs to be implemented to create a clean and free government administration system from KKN. So that the work program or policies that have been prepared are run by the plans and objectives of administering the government to be achieved properly, effectively, and efficiently. Therefore, the role and profession of local government auditors (Inspectorates) are in the public spotlight in carrying out their duties so that they can be trusted. Auditors must make improvements in terms of achieving their goals so that they can be trusted by the public. In addition, the existing standards and rules of professional ethics are implemented properly to create good quality work by the auditor profession²¹.

The Regency/City Government Inspectorate is considered to be still less than optimal in supervising regional financial management. Budget irregularities in the form of criminal acts of corruption often ensnare Regional Heads, Regional Secretaries, Head of Regional Apparatus Organizations (OPD), Camat to the Village Head/Lurah level. Therefore, an understanding of the importance of quality internal auditors in realizing good and accountable local government is very necessary. Because this will be able to motivate the inspectorate apparatus to use and improve their competence and independence.

One of the units that conduct audits/inspections of local governments is the regional inspectorate. The regional inspectorate has the task of carrying out general supervision activities of the regional government and other tasks assigned by the regional head so that in its duties the inspectorate is the same as the internal auditor.²²

Minister of Home Affairs Regulation Number 64 of 2007 concerning Organizational Technical Guidelines and Work Procedures of Provincial and Regency/City Inspectorates. Article 4 explains that in carrying out the task of supervising government affairs, the provincial, district/city inspectorates have the functions of planning supervision programs, formulating policies and supervisory facilities, and examining, investigating, testing, and assessing supervisory duties.

In addition, with the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 15 of 2009 concerning Functional Positions for Supervision of the Implementation of Government Affairs in the Region and its Credit Score, it is hoped that it can be a motivator for the supervisory apparatus to further improve their performance through improving the quality of supervision.

The regional inspectorate has the main task of carrying out supervision of the implementation of government affairs and administration in the regions. In this regard, the Inspectorate of course will continue to take corrective action on deviations made to the implementation of government affairs and administration in the regions if they are not by the applicable laws and regulations. The current paradigm of the Inspectorate is as Quality Assurance or quality assurance and Consulting Partner or as a consultant or Early Warning System or as an early warning before an external inspection is carried out. (OPD).

To realize effective and efficient supervision, the government has issued a Government Regulation related to the supervision system, namely PP 79 of 2005 concerning Guidelines for the Implementation of Regional Government. Furthermore, it can be seen from the organization of supervision activities in the regions that are accommodated by an institution called the Inspectorate at the Provincial and Regency/Municipal levels.

The Regency Inspectorate has the authority to supervise the management of village finances, both village finances sourced from village original income and village finances sourced from Central Government assistance in the form of Village Funds, Financial Assistance Funds sourced from the Provincial Government, as well as Village Fund Allocations (ADD). sourced from the district budget.

CONCLUSION

The administration of regional government regulated by Law Number 23 of 2014 contains three functions. The first function is planning the activities of regional government tasks that are represented by the Regional Development Planning Agency (Bappeda), the second function is the implementation of regional government duties represented and carried out by Regional Apparatus Organizations (OPD) in the regional government, and the third function is supervision. the implementation or implementation of regional government carried out by the regional inspectorate as an internal supervisor of regional government.

This large and wide-ranging organizational arrangement of regional apparatuses is the scope of the tasks of regional internal control agencies (Inspectorates). This will be a separate problem for the internal monitoring agency because the capacity of human resources and other supporting facilities as a means of supporting performance is very limited. Another problem that becomes an obstacle is the limited ability and courage of inspectors, auditors, within the regional inspectorate to supervise their superiors (Regional Secretaries) considering their status as Regional Civil Servants whose positions are under the regional head and regional secretary. These inspectors and internal auditors are appointed to these positions by the regional head. Meanwhile, technical guidance in carrying out its duties is carried out by the regional secretary because the internal control agency (Inspectorate) is a part of the Regional Apparatus Organization (OPD). Therefore, it is necessary to rearrange the position of the regional internal control agency (Inspectorate), so that in carrying out its duties and functions it can run well without any hesitation and burden of fear on the parties it supervises in a good system and work mechanism. , clear, firm, and effective, so that good regional governance can be realized.

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