



IMPLEMENTATION OF THE ROLE OF THE REGIONAL INSPECTORATE IN PREVENTING CORRUPTION IN MANDAILING NATAL REGENCY

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Abstract

This study aims to analyze the implementation of the role of the Regional Inspectorate in preventing corruption in Mandailing Natal Regency. The Regional Inspectorate has several main functions, such as internal supervision through audits, integrity development, and policy recommendations to improve the local government's financial management system. This study uses a qualitative method with data collection techniques in the form of interviews, observations, and documentation studies on the Inspectorate's supervision activities. The results of the study show that the Inspectorate plays an important role in preventing corruption, as seen from the increase in compliance of public officials and the decrease in budget irregularities by 40% in 2023. However, the Inspectorate faces major challenges, such as the limitation of competent human resources, political pressures that threaten independence, and budget and technology constraints. To overcome these obstacles, there needs to be a strengthening of human resources, the implementation of surveillance technology, and policies that ensure the independence of the Inspectorate. This study concludes that effective supervision, supported by independent policies and technology, is very influential in preventing corruption. These findings support the theory of internal oversight and public accountability, which emphasizes the importance of transparent and accountable oversight in preventing corruption in local government.

Key words: Implementation, Crime, Corruption

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INTRODUCTION

Corruption is one of the biggest challenges in the implementation of clean and authoritative government in Indonesia (Wahyuni & Siswandaru, n.d.). In many regions, corrupt practices occur in various forms, be it budget abuse, embezzlement of public funds, or granting permits that are not in accordance with procedures (Anggraeni, 2014). This phenomenon not only hurts the moral values and beliefs of the community, but also has a negative impact on regional development that should be focused on the welfare of the community. In this context, the central and regional governments need to take effective steps to prevent and eradicate corruption. Mandailing Natal Regency, as one of the regions in North Sumatra, also faces similar challenges, so it is important to see how the efforts made by the local government in preventing corruption, especially the role of the Regional Inspectorate.

The Regional Inspectorate has an internal supervisory function in the government which plays an important role in ensuring good governance, accountability, and transparency (Sari, 2013). As an institution directly responsible to regional heads, the Regional Inspectorate is expected to identify, supervise, and prevent practices that have the potential to violate the law, including corruption. In Mandailing Natal Regency, the role of the Regional Inspectorate is not only important in terms of supervision but also in efforts to build the integrity of public officials and encourage an anti-corruption culture.

However, the implementation of the role of the Regional Inspectorate in corruption prevention is not an easy task. Regional Inspectorates are often faced with various obstacles, ranging from limited competent human resources to political pressure from certain parties (VIRANDA, 2022). In addition, public understanding of the importance of the role of supervision is also minimal, so that corruption prevention efforts often lack support. On the other hand, the success of the Regional Inspectorate in carrying out its duties is highly dependent on coordination and synergy with other agencies such as the police, the prosecutor's office, and the Corruption Eradication Commission (KPK) (Muslimah, 2021).

Mandailing Natal as a district that continues to grow also faces challenges in maintaining the integrity of governance. With

the increasingly complex needs and expectations of the community, local governments are required to be more transparent and accountable in managing the budget and formulating public policies. This is where the role of the Regional Inspectorate becomes very strategic. By conducting internal audits, periodic supervision, and performance assessments of public officials, the Regional Inspectorate can prevent irregularities early and keep the wheels of government running in accordance with applicable regulations.

In carrying out its functions, the Regional Inspectorate must also have an effective and efficient strategy in order to reach all aspects of local government that are vulnerable to corruption (Agvina, 2024). One of the strategies that can be implemented is to increase the capacity of human resources in the Regional Inspectorate through training and certification. This is important so that the employees of the Regional Inspectorate have high competence and integrity in carrying out supervisory duties. In addition, it is also necessary to hold socialization to all elements of society and civil servants about the importance of supervision and the negative impact of corruption.

In addition to competence, information technology can also be used by the Regional Inspectorate to support supervision. The implementation of a technology-based surveillance system allows for more effective and transparent monitoring of various government activities (Kusuma & Firmansyah, 2024). Through technology, the Regional Inspectorate can access important data in real-time and identify potential irregularities from the beginning. In Mandailing Natal Regency, the use of technology in supervision can be one of the solutions in closing corruption loopholes that may arise in regional financial management.

A comprehensive approach to corruption prevention is not only focused on supervision and audit, but also involves efforts to foster and instill integrity values among public officials (Irfandi, 2024). In this case, the Regional Inspectorate acts as a facilitator who can influence internal policies and work culture within the Mandailing Natal Regency government. Building an anti-corruption culture requires cooperation between regional leaders, civil servants, and the wider community so that prevention efforts can run effectively.

The Regional Inspectorate also has an

important role in providing recommendations for improving the budget management system to regional leaders. This recommendation is based on field findings and the results of audits conducted periodically. The recommendations given, if implemented properly, can improve weaknesses in the bureaucratic system that is prone to corruption. Thus, the role of the Regional Inspectorate is not only as a supervisor but also as a consultant who provides solutions to improve the performance of local governments.

However, in its implementation, the Regional Inspectorate often faces challenges in the form of intervention from certain parties who have certain interests in the government. In addition, the lack of budget is also an obstacle that is often faced, so that the space for the Regional Inspectorate to move in carrying out supervision is limited. Therefore, a strong commitment is needed from regional leaders and legislatures to support the supervision activities carried out by the Regional Inspectorate so that it is not only ceremonial, but can provide real results in corruption prevention.

To increase the effectiveness of the role of the Regional Inspectorate, policies that support the independence of the Inspectorate are needed. This policy is important so that the Regional Inspectorate can carry out supervision without pressure from any party. This independence includes the authority to determine supervisory priorities and the ability to take preventive action when it finds indications of irregularities. In Mandailing Natal Regency, the independence of the Regional Inspectorate is the key so that corruption prevention efforts can run effectively and not be affected by external pressure.

By paying attention to the importance of the role of the Regional Inspectorate in corruption prevention, this study aims to explore how the implementation of this role in Mandailing Natal Regency. This research is expected to identify challenges, strategies, and factors that affect the success of the Regional Inspectorate in carrying out its duties. The results of this study are expected to provide constructive recommendations for local governments in strengthening corruption prevention efforts.

In addition, this study will also look at the extent of the role of the Regional

Inspectorate in influencing public perception of government transparency and accountability. This is important because the success of corruption prevention does not only depend on supervision, but also on community support as social control. If the community has a good understanding of the importance of supervision, it will create a strong synergy in building a clean government.

Therefore, the discussion on the implementation of the role of the Regional Inspectorate in the prevention of corruption in Mandailing Natal Regency is very relevant. Through a comprehensive analysis, this study will provide an in-depth overview of how the Regional Inspectorate carries out its strategic role and provide insights into the efforts that need to be made to optimize the supervisory function in the future.

With all the complexities that exist, the Regional Inspectorate needs support not only from regional leaders but also from various elements of society (Muriany & Ruhunlela, 2021). Solid collaboration between the Inspectorate, the legislature, law enforcement agencies, and the wider community will be the key to success in preventing corruption. In this increasingly transparent era, it is hoped that the Regional Inspectorate will be able to carry out its duties more openly and responsibly.

This research ultimately aims to contribute to the improvement of good governance, especially in Mandailing Natal Regency. By strengthening the role of the Regional Inspectorate in preventing corruption, it is hoped that local governments can be more effective in building public trust and creating a governance climate that is free from corrupt practices.

METHODOLOGY

1. Research Approach

This research uses a descriptive qualitative approach (Rukajat, 2018). This approach was chosen to explore and describe the implementation of the role of the Regional Inspectorate in preventing corruption in Mandailing Natal Regency in depth. Through this approach, the research will focus on understanding the context, processes, and challenges faced by the Regional Inspectorate.

2. Type of Research

This research is a case study research, because it focuses on the implementation of the

role of the Regional Inspectorate in one specific location, namely Mandailing Natal Regency (Laili & Sophisticated, 2021). Case studies were chosen so that the analysis could be carried out in depth on the phenomena that occurred, by exploring conditions, challenges, and various other related aspects.

3. Research Location

The location of the research was carried out at the Regional Inspectorate of Mandailing Natal Regency. The selection of this location is based on the purpose of the research, which is to find out the role of the Regional Inspectorate in preventing corruption in this district. The study will also include several relevant government offices in Mandailing Natal Regency that are relevant for surveillance.

4. Research Subject

The subjects of this study include:

- Employees of the Regional Inspectorate of Mandailing Natal Regency: Structural officials and auditors who play a direct role in internal supervision.
- Mandailing Natal Regency Government Officials: Several related officials who have a working relationship with the Regional Inspectorate.
- Communities and NGOs: Representatives from local communities and non-governmental organizations (NGOs) who are concerned about governance and corruption prevention issues.

5. Data Collection Techniques

Data is collected through several techniques, namely, (Jogiyanto Hartono, 2018):

- In-depth interview: Interviews are conducted with Regional Inspectorate employees and relevant government officials to obtain first-hand information about the roles and challenges faced by the Regional Inspectorate. These interviews will be semi-structured to provide flexibility for informants to explain their roles and challenges.
- Participatory observation: The researcher will conduct direct observations at the Regional Inspectorate of Mandailing Natal Regency and several related agencies to see the process of monitoring and preventing corruption carried out. This observation also aims to understand the organizational culture and work atmosphere in the

Regional Inspectorate.

- Documentation studies: Data will also be collected through documentation, such as audit reports, laws and regulations, SOPs (Standard Operating Procedures) for supervision, and local government policies related to supervision and prevention of corruption. This document will help researchers understand the legal basis, procedures, and work results of the Regional Inspectorate in preventing corruption.

6. Research Instruments

The main instrument of this research is interview guidelines prepared based on indicators of the role of the Regional Inspectorate, the challenges faced, and corruption prevention mechanisms. Observation and documentation instruments will be used to record relevant matters and support the information obtained from the interview.

7. Data Analysis Techniques

The collected data will be analyzed using thematic analysis techniques. The stages of this thematic analysis include (Jogiyanto Hartono, 2018):

- Data Reduction: The process of selecting, simplifying, and grouping data obtained from interviews, observations, and documentation.
- Theme Categorization: The data that has been reduced is categorized into key themes according to the research objectives, such as the role of the Inspectorate, challenges, strategies, and corruption prevention outcomes.
- Drawing Conclusions: After the theme is formed, interpretation and conclusion are drawn based on the relationship between the research findings and the theoretical framework used.

RESULT AND DISCUSSION

This study revealed several key findings regarding the implementation of the role of the Regional Inspectorate in the prevention of corruption in Mandailing Natal Regency. These findings are organized into three main sections: (1) The Role of Regional Inspectorates in Preventing Corruption, (2) Challenges Faced by Regional Inspectorates, and (3) Effectiveness of Supervision in

Preventing Corruption.

1. The Role of Regional Inspectorates in Corruption Prevention

Based on the results of interviews and documentation studies, the Regional Inspectorate of Mandailing Natal Regency carries out several important roles in corruption prevention, which include:

- **Internal Controls:** The Inspectorate conducts regular audits of budgets and program implementation in various local government agencies.
- **Coaching and Training:** The Inspectorate conducts coaching to public officials and civil servants to instill the value of integrity.
- **Policy Recommendations:** Based on the results of the audit, the Inspectorate provides recommendations to correct weaknesses in the financial management system.
- **Utilization of Technology:** The Inspectorate is beginning to adopt data-driven surveillance technology to increase transparency and effectiveness.

The following table summarizes the main roles carried out by the Regional Inspectorate in the prevention of corruption crimes:

Table 1. The Role of the Regional Inspectorate for Corruption Prevention

No	Role of the Inspectorate	Main Activities	Purpose
1	Internal Supervision	Regular financial and operational audits	Prevent budget deviations
2	Coaching and Training	Integrity training for officials and civil servants	Building an anti-corruption culture
3	Policy Recommendations	Provide recommendations for system improvement	Increase accountability and transparency
4	Utilization of Surveillance Technology	Implementation of data-driven systems	Detect deviations faster

This study found that the role of internal supervision carried out by the Regional Inspectorate of Mandailing Natal Regency functions as an effective preventive measure in minimizing the potential for corruption. In the theory of internal supervision according to COSO (Committee of Sponsoring Organizations of the Treadway Commission), an effective internal supervision system consists of five main components, namely environmental supervision, risk assessment, control activities, information and communication, and supervision (Fitria & Fahmi, 2020). The Regional Inspectorate consistently carries out environmental supervision and control activities through regular audits of the budget and program implementation in local government agencies. With internal audits, irregularities can be detected and prevented early. These findings are in line with research (Anthony et al., 2023) which states that internal audit plays an important role in detecting potential corruption before greater abuse occurs.

The coaching and training carried out by the Inspectorate also shows a positive impact on the compliance of public officials. These findings are supported by the theory of education and integrity coaching which states that coaching through socialization and ethics training can help form a work culture with high integrity. In accordance with research (Irfandi, 2024), training and coaching that is carried out regularly has proven to be able to increase public officials' awareness of the importance of maintaining integrity and preventing corruption. In Mandailing Natal Regency, the compliance rate of public officials showed an increase of 13% in 2023, indicating the effectiveness of this coaching program.

2. Challenges Faced by Regional Inspectorates

The Regional Inspectorate of Mandailing Natal Regency is faced with several significant challenges, both from internal and external factors. Some of the key challenges identified in this study are as follows:

- **Human Resource Limitations:** The Inspectorate is experiencing a shortage of staff who have special competencies in the field of audit and supervision.
- **Political Pressure:** The Inspectorate often faces political pressure from various stakeholders, which can hinder

- the independence of supervision.
- **Budget Limitations:** Limited budgets often limit the space for the Inspectorate to move in carrying out supervision optimally.
 - **Technology Limitations:** Although surveillance technology is beginning to be adopted, the available infrastructure is still inadequate.
- The following table summarizes the main challenges faced by the Regional Inspectorate in carrying out its role:

Table 2. Challenges of the Regional Inspectorate			
N O	Challenge	Cause	Impact on Supervision
1	Human resource limitations	Lack of trained auditors	Reducing audit effectiveness and quality
2	Political Pressure	Stakeholder intervention	Inhibits independence and objectivity
3	Budget Limitations	Minimal budget for oversight	The Inspectorate's space is limited
4	Technology Limitations	Inadequate infrastructure	Supervision is less efficient and timely

Although the Regional Inspectorate of Mandailing Natal Regency shows a significant role in corruption prevention, this study reveals several challenges that hinder their supervisory performance. The biggest challenge is the limitation of human resources (HR) who are competent in the field of supervision and auditing. Research by Tanjung (2020) identifies that the lack of a number of skilled auditors is one of the main obstacles for regional supervisory agencies in carrying out their duties (Dhakiroh, 2024). In Mandailing Natal Regency, the limited number of auditors and the lack of technical training make it difficult for the Inspectorate to reach out to all local government programs. This shortage of human resources results in a decrease in the effectiveness and efficiency of the audit process.

In addition, political pressure is also an inhibiting factor that often reduces the independence and objectivity of the Inspectorate's supervision. Regional Inspectorates are under local governments,

which makes them vulnerable to intervention from interested parties. This is in line with the opinion of (Efendy, 2010), which states that independence is one of the main requirements for the effectiveness of supervision in government organizations. In this context, political intervention can hinder the performance of the Inspectorate, especially when it comes to auditing or supervising parties with strong political influence.

3. Effectiveness of Supervision in Preventing Corruption

Despite facing various challenges, the Regional Inspectorate has shown some progress in corruption prevention in Mandailing Natal Regency. Some indicators that indicate the effectiveness of the role of the Inspectorate are:

- **Decrease in Case Findings:** Based on the data of the 2022-2023 audit report, there was a decrease in the number of budget irregularities compared to the previous year.
- **Improving Public Officials' Compliance:** Through the integrity training program, the Inspectorate has succeeded in increasing public officials' compliance and awareness of work rules and ethics.
- **Community Satisfaction:** Based on a survey of community representatives, 68% of respondents felt that the Inspectorate had shown better transparency in budget supervision.

The following table shows data on the indicators of supervision effectiveness carried out by the Regional Inspectorate of Mandailing Natal Regency:

Table 3. Indicators of Supervision Effectiveness				
N o	Effectiveness Indicators	2022 Data	2023 Data	Change
1	Findings of Cases of Irregularities	25 cases	15 cases	40% decrease
2	Officer Compliance Level	72%	85%	13% increase
3	Community Satisfaction	60%	68%	8% increase

The effectiveness of the Regional Inspectorate's supervision in preventing corruption is indicated by several important indicators, such as a decrease in the number of budget irregularities and an increase in the compliance of public officials. These findings support the theory of supervision put forward by Albrecht in (Bonansyah, 2024), which states that effective supervision can reduce the risk of corruption and other irregularities in the organization. Data showing a 40% decrease in the number of irregularities in 2023 is proof that the supervision carried out by the Regional Inspectorate of Mandailing Natal Regency has succeeded in detecting and preventing acts of corruption early.

The increased public satisfaction with the performance of the Inspectorate also shows that the community feels better transparency and accountability in managing the regional budget (DIANTARI, 2022). The results of the survey, which showed public satisfaction of 68%, are in accordance with the theory of public accountability put forward by Bovens (2007), where public satisfaction is one of the important indicators of the effectiveness of supervisory institutions (Novita, 2019). The growing public trust in the Inspectorate can encourage public officials to be more obedient to work rules and ethics, as they feel watched by the public.

CONCLUSION

Based on the discussion above, this study concludes that the Regional Inspectorate of Mandailing Natal Regency plays a very important role in preventing corruption crimes within the local government. The Inspectorate carries out various key roles, such as internal supervision, integrity coaching and training, and providing policy recommendations to improve the financial management system. This role has proven effective in increasing public officials' compliance with the rules and reducing potential budget irregularities. However, the Regional Inspectorate still faces several significant challenges that affect the optimization of its supervisory function. The main challenges faced are the limited human resources competent in auditing, political pressure that threatens independence, and limited budgets and technological infrastructure. Human resource limitations reduce the scope and quality of audits, while political intervention hampers the objectivity

of supervision. However, the Inspectorate has shown positive efforts by adopting technology and conducting more transparent audits, which has been followed by increased public satisfaction. The results of this study underscore the importance of strengthening the capacity of the Regional Inspectorate through increasing human resource competence, providing better technological infrastructure, and policies that ensure supervisory independence. By strengthening these aspects, the Regional Inspectorate is expected to carry out a more effective and sustainable supervisory role in an effort to prevent corruption in Mandailing Natal Regency. This research supports the theory of internal supervision and public accountability, which emphasizes that independent, technology-supported, and community-supported supervision is an important element in preventing corruption in local government.

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