

Effectiveness of the Inspectorate in Supervising Financial Management at the Secretariat of the Regional House of Representatives (DPRD) of Lebak Regency

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This study is motivated by issues related to the effectiveness of the Inspectorate's supervision of financial management at the Secretariat of the DPRD of Lebak Regency, particularly the persistent gaps between regulations, administrative practices, and governance integrity. Various findings such as delays in audit follow-up and excess travel-payment cases indicate the need for a comprehensive evaluation of the regional internal oversight function. The research employs a descriptive qualitative approach based on an input process output outcome paradigm. Data were collected through interviews with eight key informants, observations, and a review of financial documents and regulatory frameworks. The theoretical framework refers to Richard M. Steers' organizational effectiveness theory, which encompasses four main dimensions. Research instruments include in depth interviews, document analysis, and thematic analysis using Robert K. Yin's case study model. The results show that the effectiveness of the Inspectorate remains suboptimal across all dimensions. Organizationally, the number of auditors and the support of financial information systems remain inadequate. Environmentally, unit-level resistance and political pressure weaken supervisory independence. The worker dimension reveals gaps in competence and integrity. Meanwhile, the management dimension demonstrates weak follow-up mechanisms, suboptimal monitoring, and limited technology based innovations. These conditions contribute to recurring findings, slow resolution of excess payments, and limited public transparency. The study concludes that strengthening human resources, enhancing institutional independence, digitizing audit systems, and enforcing follow-up mechanisms are strategic steps needed to improve supervisory effectiveness.

Keywords: oversight effectiveness, Inspectorate, DPRD financial management.

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1. Introduction

Public sector financial management is one of the most crucial issues in modern governance. At the global level, demands for accountable, transparent, and maladministration-free government continue to increase alongside the development of the concepts of good governance and new public management. Public administration theory emphasizes that the success of government financial management is largely determined by the effectiveness of the internal control system (Doyle et al., 2019). Developed countries have demonstrated that a strong internal audit function not only serves as a control instrument but also acts as a catalyst for improving bureaucratic performance and public trust (Alonso & Amit, 2022).

In Indonesia, the role of the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah/APIP), which is institutionalized through the Inspectorate, serves as the main instrument to ensure that regional financial management adheres to the principles of accountability. However, the effectiveness of internal supervision remains a continuously debated issue due to gaps between regulatory frameworks, practical implementation, and public expectations. Normatively, Indonesia has established a

strong legal foundation for regional financial supervision. Law Number 23 of 2014 on Regional Government explicitly mandates regional governments to implement accountable financial governance.

Government Regulation Number 12 of 2019 reinforces the position of APIP as an internal supervisory body with functions including audit, review, evaluation, monitoring, and other forms of oversight. This role is further strengthened by Presidential Regulation Number 29 of 2014 on the Government Internal Control System (SPIP), which places APIP as a key actor in preventing financial irregularities. Despite this comprehensive regulatory framework, its implementation has not yet been optimal. The Financial and Development Supervisory Agency (BPKP, 2023) still identifies several issues, such as weak follow-up on audit recommendations, a limited number of certified auditors, and low integration between supervision and risk management within regional governments.

In many regions, the effectiveness of the Inspectorate has yet to be fully achieved. Various obstacles such as limited human resources, political dependence, and weak follow-up on audit findings often hinder the supervisory function. This condition becomes more complex in the context of the Regional House of Representatives Secretariat (Secretariat of DPRD), which has characteristics distinct from other regional government agencies. As a supporting institution for legislative functions, the Secretariat manages substantial budgets for recess activities, official travel, and council meetings. The political nature of the DPRD makes its budget management vulnerable to intervention and potential irregularities. The case of excess payments for official travel by the Lebak Regency DPRD in 2021, amounting to billions of rupiah, illustrates this vulnerability (Liputan6, 2022). Although the Inspectorate issued audit recommendations, the follow-up process was slow, raising questions about the effectiveness of the Inspectorate's supervisory function over the DPRD Secretariat.

Previous studies have also produced inconsistent findings. Sutaryo and Anto (2023) identified auditor competence as the dominant factor influencing supervisory effectiveness, while Nadirsyah et al. (2018) found that organizational independence does not always have a significant effect. These inconsistencies create a research gap that requires contextual analysis at the regional level.

Focusing on the Secretariat of the Lebak Regency DPRD, this study seeks to address these inconsistencies using the input–process–output–outcome framework. Beyond technical aspects, the effectiveness of supervision is also influenced by local political dynamics. As the DPRD is a political institution formed through elections, its budgeting practices are often shaped by electoral considerations. In this context, audit recommendations from the Inspectorate frequently encounter political resistance or legislative pressure. This aligns with the findings of Wicaksono et al. (2021), which indicate that political factors can weaken the independence of internal audits. Therefore, discussions on the effectiveness of the Inspectorate cannot be separated from the accompanying local political context.

Weak supervision within the DPRD Secretariat has direct implications for public accountability. The public, as taxpayers who finance DPRD activities, has the right to assurance that public funds are managed responsibly. When irregularities such as unresolved excess payments for official travel occur, public trust in both the DPRD and regional government can decline significantly. This not only tarnishes the image of the legislative institution but may also undermine the legitimacy of the regional government. Consequently, strengthening the effectiveness of the Inspectorate's supervision over the DPRD Secretariat is a crucial step in maintaining public trust.

Although awarded an Unqualified Opinion (Wajar Tanpa Pengecualian), the Audit Board of the Republic of Indonesia (BPK) for Banten Province still identified several issues requiring follow-up. One such issue concerns official travel expenditures related to working visits, comparative studies, coordination, and consultation for DPRD duties that did not comply with regulations. In this case, the Lebak Regency DPRD

had not fully returned excess travel costs and had exceeded the stipulated repayment deadline. BPK reported in its Audit Report that excess payments for official travel occurred in the 2021 fiscal year. According to Detiknews (2022), the total amount reached IDR 2.2 billion, of which IDR 100 million had not yet been returned. This situation confirms delays by the Lebak Regency Inspectorate in collecting necessary data for financial audits and reflects poor financial management within the Lebak Regency DPRD. Based on this description, it is plausible that other sectors also experience non-compliant financial management and that regulations and procedures are being neglected by the Lebak Regency Inspectorate.

Based on the Regional Budget Realization Report (LRAD) of Lebak Regency for the DPRD Secretariat during the 2020–2022 fiscal years, the allocated budgets were IDR 31,873,902,179 in 2020, IDR 70,510,448,852 in 2021, and IDR 78,776,344,090 in 2022.

Financial supervision over government-owned enterprises (BUMD) and regional government institutions particularly the Secretariat of the Lebak Regency DPRD is expected to be carried out effectively. As a government institution whose primary task is to assist the Regent in supervision and control of administration, finance, and regional development, the Inspectorate is expected to perform its duties optimally so that financial management and regional development processes can proceed smoothly.

However, in practice, problems have arisen indicating that the supervisory function has not been carried out effectively. This is reflected in the Regional Government Financial Audit Report (LHP) for the 2022 fiscal year conducted by the Audit Board of Indonesia (BPK) Representative Office of Banten Province, despite the region receiving an Unqualified Opinion.

With increasing budget realization each year, various issues inevitably emerge, as observed in many regions across Indonesia. These include budget mark-ups, misuse of funds, and non-compliant official travel expenditures for working visits, comparative studies, coordination, and consultation related to DPRD duties. These issues raise doubts about the accountability of public fund usage and trigger concerns over potential misuse. The lack of transparency in fund utilization makes it difficult for the public to monitor and ensure that funds are genuinely used for public interests. Additionally, problems related to insufficiently detailed financial reporting further hinder comprehensive evaluation of financial management at the Lebak Regency DPRD.

As identified in the findings at the Secretariat of the Lebak Regency DPRD by the Audit Board of Banten Province, issues such as misuse of funds, non-compliant official travel expenditures, and other budget management problems persist, indicating that many unresolved issues remain within the DPRD Secretariat, particularly in Lebak Regency.

Based on the problems outlined in the research problem formulation, the objectives of this study are as follows: To analyze the effectiveness of the Inspectorate in supervising financial management at the Secretariat of the Lebak Regency DPRD. To analyze the inhibiting factors affecting the Inspectorate's financial supervision at the Secretariat of the Lebak Regency DPRD. To analyze the efforts undertaken to overcome obstacles to supervisory effectiveness at the Secretariat of the Lebak Regency DPRD.

2. Method

This study employs a qualitative research approach. According to Sugiyono (2017:19), qualitative research is a research method used to examine natural conditions, where the researcher acts as the key instrument. Data collection techniques are conducted through triangulation, the data obtained are predominantly qualitative, data analysis is inductive or qualitative in nature, and the results aim to understand meanings, explore uniqueness, construct phenomena, and generate hypotheses.

The researcher chose a descriptive qualitative research design because the study focuses on systematically, logically, and objectively describing events occurring in the field in order to understand the facts comprehensively and address existing problems. In addition, this approach enables the collection of in-depth and comprehensive data and information related to the research problem or object, which are then described and interpreted based on relevant theoretical frameworks.

The data used in this study consist of both primary and secondary data. The selection of informants was carried out by considering the alignment of their positions, roles, authority, and experience with each dimension of organizational effectiveness as proposed by Steers. Thus, each informant is regarded not only as a source of empirical data but also as a representation of the effectiveness dimensions analyzed in this study.

Data analysis techniques applied during fieldwork followed the model proposed by Robert K. Yin. According to Yin (2008), there are three data analysis techniques, the first of which is pattern matching. Pattern matching involves comparing empirically observed patterns with theoretically predicted patterns. When the two patterns correspond, the results can strengthen the validity of the relevant case study. Accordingly, the researcher compared the predicted patterns with findings derived from observations, interviews, and documentation. Subsequently, theoretical explanations particularly those related to collective memory were compared with patterns emerging from field findings. To obtain comprehensive pattern-matching results, the researcher then applied the second analytical model, namely explanation building.

3. Research Results and Discussion

Inspectorate Effectiveness

This study finds that the effectiveness of the Lebak Regency Inspectorate in supervising financial management at the Secretariat of the Regional House of Representatives (DPRD) continues to face significant challenges across organizational, environmental, worker, and managerial aspects. Based on interviews with eight key informants and a review of relevant regulations, four main dimensions influencing the success of the Inspectorate's supervisory function can be identified.

From the perspective of organizational characteristics, the structure of the Inspectorate is considered adequate; however, its resource capacity remains disproportionate to the complexity of its supervisory responsibilities. The limited number of certified auditors and the suboptimal financial information system have resulted in frequent delays in audit reporting. This gap reinforces the identification of problems indicating that budget absorption and accountability have not yet reached full compliance. Theoretically, this condition suggests that organizational effectiveness is determined not only by formal structure but also by technical readiness and internal capability.

Regarding environmental characteristics, local political dynamics have been shown to affect the independence of the Inspectorate. Pressure from political elites, resistance from DPRD work units, and limited public access to audit reports hinder transparency and accountability. This is consistent with findings indicating excess official travel payments amounting to IDR 2.2 billion, part of which has not yet been recovered. This situation reinforces Steers' argument that external environments can weaken organizational effectiveness if not managed adaptively. The findings also underscore the need for institutional protection mechanisms to prevent undue intervention in the Inspectorate's work.

In terms of worker characteristics, the study reveals gaps in competence and integrity. Although auditors strive to perform their duties professionally, they remain constrained by technical limitations and difficulties in accessing necessary documents. DPRD staff also exhibit resistance due to concerns that audit findings

may damage the institution's image. An organizational culture that lacks openness further exacerbates these obstacles. This condition highlights that supervisory effectiveness is highly dependent on individual integrity and collective commitment, rather than solely on regulatory frameworks. A gap in the literature is evident here, as many studies emphasize regulations while underexamining employee behavior, which is in fact a critical determinant of effectiveness.

Meanwhile, managerial characteristics indicate weak leadership in ensuring the follow-up of audit findings. Although directives are issued by leadership, sanctions and monitoring mechanisms are not effectively implemented. As a result, recurring findings persist and audit recommendations are not promptly executed. This aligns with the findings of the Audit Board of Indonesia (BPK), which indicate that state financial losses have not been fully recovered. From Steers' perspective, this managerial weakness reflects insufficient internal control and the absence of a transparent public communication strategy, thereby diminishing the legitimacy of the Inspectorate in the eyes of the public.

Overall, this study demonstrates that the effectiveness of the Lebak Regency Inspectorate has not yet been optimized due to a combination of internal factors (human resources, management, and organizational culture) and external factors (political pressure, bureaucratic resistance, and limited public access). The key contribution of this research lies in highlighting the gap in the literature between strong regulatory norms such as Law No. 28 of 1999 on Clean and Corruption-Free State Administration and Government Regulation No. 58 of 2005 on Regional Financial Management and weak implementation practices at the local level. The novelty of this study resides in integrating organizational effectiveness theory with empirical regional case analysis, thereby providing concrete evidence that effective supervision is not merely a matter of regulations, but is also shaped by political dynamics, workforce capacity, and managerial strategies.

Inhibiting factors

In the practice of regional governance, the Inspectorate plays a strategic role as the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah/APIP) responsible for ensuring accountability, transparency, and compliance in financial management and the performance of regional government institutions. However, the effectiveness of supervisory implementation by the Inspectorate continues to face various inhibiting factors of a structural, institutional, resource-based, and cultural nature, resulting in suboptimal internal government supervision.

First, limitations in supervisory human resources constitute a major constraint on the Inspectorate's performance. The number of auditors and functional supervisory officials is generally not proportional to the breadth of supervision objects, both in terms of the number of Regional Government Organizations (OPD), work units, and the complexity of programs and activities subject to oversight. In addition to quantitative limitations, the quality of human resources also remains a challenge, particularly with respect to technical competencies in performance auditing, risk-based auditing, and understanding the continuously evolving regional financial regulations. As a result, supervisory practices tend to focus primarily on administrative compliance rather than being fully oriented toward performance improvement and systematic risk prevention.

Second, limited supervisory budgets represent a significant obstacle to the Inspectorate's effectiveness. Budget allocations for supervisory activities are often not prioritized within the Regional Revenue and Expenditure Budget (APBD), leading to insufficient operational support, including field inspection costs, auditor capacity development, and the utilization of supervisory information technology. These budgetary constraints limit the frequency and scope of supervision, preventing comprehensive oversight of all OPDs in accordance with risk-based auditing principles. Consequently, potential irregularities or inefficiencies in regional financial management may go undetected at an early stage.

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Third, the institutional position of the Inspectorate, which is not fully independent, also hampers the execution of its supervisory role. Structurally, the Inspectorate operates under and is accountable to the regional head, creating potential conflicts of interest, particularly when the object of supervision involves strategic policies of the regional head or OPDs with close political or bureaucratic ties. This condition may affect the objectivity and assertiveness of the Inspectorate in disclosing findings and issuing firm recommendations. Such structural dependence risks weakening the Inspectorate's role as an early warning system in regional governance.

Fourth, weak follow-up on supervisory recommendations constitutes a serious impediment to effective oversight. In many cases, Inspectorate recommendations are not promptly implemented by the audited OPDs, due to factors such as limited leadership commitment, insufficient understanding of the substance of recommendations, or the absence of firm sanctions for non-compliance. The lack of a robust monitoring and evaluation mechanism for follow-up actions diminishes the impact of Inspectorate supervision on the sustainable improvement of financial management systems and OPD performance.

Fifth, a bureaucratic culture that remains defensive and resistant to supervision further undermines the effectiveness of the Inspectorate. Some regional government officials still perceive supervision as an effort to find faults rather than as an instrument for guidance and performance improvement. This defensive attitude often manifests in delayed document submission, incomplete data provision, and limited transparency during audit processes. An organizational culture that does not fully embrace accountability and transparency restricts the Inspectorate's ability to conduct comprehensive and in-depth supervision.

Sixth, the suboptimal utilization of supervisory information technology also poses a significant challenge to the Inspectorate's functions. Integrated supervisory information systems linked to regional planning, budgeting, and financial reporting systems remain limited. As a result, supervision is still largely conducted manually and reactively, reducing its effectiveness in early risk detection. In fact, optimal use of information technology has the potential to enhance the accuracy, efficiency, and overall quality of internal government supervision.

Overall, these inhibiting factors indicate that the challenges faced by the Inspectorate are not merely technical but also encompass structural, institutional, and bureaucratic cultural dimensions. Therefore, without systematic efforts to strengthen human resource capacity, institutional independence, budgetary support, and the commitment of regional leaders and OPDs to follow up on supervisory recommendations, the role of the Inspectorate as a central pillar of internal government supervision will be difficult to optimize.

Efforts to Overcome

The various obstacles faced by the Lebak Regency Inspectorate in carrying out its internal government supervision function require systematic, well-planned, and sustainable remedial efforts. These efforts should not be limited to improving the technical aspects of supervision but must also encompass institutional strengthening, enhancement of human resource capacity, and transformation of bureaucratic mindsets and culture. Through such comprehensive measures, the role of the Lebak Regency Inspectorate as the Government Internal Supervisory Apparatus (APIP) can be performed more effectively in supporting accountable and transparent regional governance.

First, strengthening the capacity and quality of supervisory human resources is a key strategic measure to address the shortage of auditors and supervisory personnel. The Lebak Regency Inspectorate needs to promote an increase in the number of auditors by proposing functional positions for auditors and Regional Government Affairs Supervisory Officials (P2UPD) based on actual supervisory needs. In addition, improving human resource quality can be achieved through continuous education and training programs,

particularly in risk-based auditing, performance auditing, and the understanding of evolving regional financial management regulations. These efforts are essential to ensure that supervision goes beyond administrative compliance and provides value added to improving the performance of Regional Government Organizations (OPDs) within the Lebak Regency Government.

Second, optimizing supervisory planning and budgeting is necessary so that budget constraints no longer become a major impediment. The Lebak Regency Inspectorate should implement risk-based planning in supervisory activities, enabling the allocation of limited resources to focus on OPDs or programs with higher risk levels. Through this approach, budget limitations can be balanced with more targeted and effective supervision. Furthermore, strengthening advocacy toward the Regional Government Budget Team (TAPD) and the regional head is crucial to ensure that supervision is recognized as a strategic investment in preventing irregularities and improving the quality of regional financial management.

Third, reinforcing the independence and strategic position of the Lebak Regency Inspectorate is essential to maintain objectivity in supervision. Although structurally the Inspectorate operates under the authority of the regional head, functionally it must uphold professionalism and integrity throughout the supervisory process. Strengthening independence can be achieved through consistent implementation of the APIP code of ethics, improving the quality of evidence-based supervisory reports, and enhancing the Inspectorate's role as a provider of constructive policy recommendations. In this way, the Inspectorate can act as a strategic partner to the regional head in improving governance rather than merely performing routine inspections.

Fourth, strengthening mechanisms for follow-up on supervisory findings is critical to ensure that Inspectorate recommendations have a tangible impact on OPD performance improvement. The Lebak Regency Inspectorate should develop an integrated monitoring and evaluation system for follow-up actions, either through the use of supervisory applications or regular coordination forums with relevant OPDs. In addition, strong commitment from regional leadership is required to provide political and administrative support for follow-up implementation, including the enforcement of administrative sanctions against OPDs that fail to implement supervisory recommendations within the specified timeframe. With robust follow-up mechanisms, supervision does not stop at findings but continues toward systemic improvements.

Fifth, fostering a bureaucratic culture that supports supervision and accountability is a long-term effort that cannot be overlooked. The Lebak Regency Inspectorate needs to adopt persuasive and educational approaches toward OPDs through guidance activities, socialization programs, and assistance in regional financial management. This approach aims to transform the mindset of government officials from being defensive toward supervision to becoming more open and cooperative. Consequently, supervision is no longer perceived as fault-finding but as an organizational learning instrument to enhance performance quality and public service delivery.

Sixth, optimizing the use of information technology in supervision is also a critical solution to overcome resource limitations and improve supervisory effectiveness. The Lebak Regency Inspectorate should encourage the implementation of integrated supervisory information systems connected to regional planning, budgeting, and financial reporting systems. The utilization of information technology enables faster, more accurate, and data-driven supervision, while also supporting the implementation of an early warning system to detect potential irregularities at an early stage.

Overall, efforts to address the performance constraints of the Lebak Regency Inspectorate require collective commitment from all stakeholders within the Lebak Regency Government, including regional leaders, OPDs, and supervisory personnel themselves. Through strengthened human resources, adequate budgetary

support, institutional independence, effective follow-up mechanisms, an accountable bureaucratic culture, and the optimal use of information technology, the Lebak Regency Inspectorate is expected to perform its supervisory function more effectively and make a tangible contribution to the realization of good regional governance.

To address the research problems outlined in the background namely: (1) how effective the Inspectorate is in supervising financial management at the Secretariat of the Lebak Regency DPRD; (2) what factors hinder the Inspectorate in financial supervision at the Secretariat of the Lebak Regency DPRD; and (3) how efforts can be undertaken to overcome obstacles to supervisory effectiveness the analysis is measured using the indicators of Richard M. Steers' (1985) organizational effectiveness theory, which includes organizational characteristics, environmental characteristics, worker characteristics, and managerial characteristics, as outlined below.

Characteristics of Organization

Organizational characteristics constitute one of the main determinants of the effectiveness of internal government supervisory institutions. Within Richard M. Steers' organizational effectiveness framework, organizational characteristics are not understood merely as formal structures, but also encompass how these structures are operationalized through task distribution, resource availability, working mechanisms, and the organization's capacity to respond to environmental demands. Accordingly, analyzing the organizational characteristics of the Lebak Regency Inspectorate is essential to understanding the extent to which this institution is effective in supervising financial management at the Secretariat of the Lebak Regency DPRD.

Based on the research findings, the Lebak Regency Inspectorate normatively possesses a clear organizational structure that complies with prevailing laws and regulations. The division of duties and functions has been formally established, including authority in conducting audits, inspections, and evaluations of regional financial management. This structural clarity indicates that, institutionally, the Inspectorate meets the formal requirements as an internal government supervisory body. From a theoretical perspective, such conditions should enable the Inspectorate to carry out its supervisory functions effectively and contribute to improving accountability in regional financial management.

Nevertheless, the findings reveal that the effectiveness of supervision conducted by the Inspectorate over the Secretariat of the Lebak Regency DPRD has not yet been fully optimal. This is reflected in the continued occurrence of financial management problems, delays in the submission of audit reports, and incomplete follow-up on supervisory recommendations. These conditions indicate a gap between the formally designed organizational structure and the organization's capacity to produce substantive supervisory performance. In Steers' perspective, an effective organization is not only characterized by a clear structure, but also by its ability to translate that structure into consistent and impactful action.

Furthermore, these limitations in effectiveness cannot be separated from inhibiting factors inherent in the organizational characteristics of the Inspectorate. One of the most prominent constraints is the limited availability of human resources, particularly the number of auditors with competencies and certifications that meet financial supervision standards. The imbalance between the number of auditors and the breadth of supervision objects results in a high workload, preventing audits from being conducted in a thorough and comprehensive manner. Consequently, supervision tends to focus on administrative compliance rather than systematic prevention of irregularities.

In addition to human resource constraints, other obstacles relate to work systems and organizational support facilities. Supervisory and financial reporting systems that are not yet fully digitally integrated cause

delays and inefficiencies in data collection and processing. In the context of modern supervision, this condition represents a structural weakness, as it hampers the Inspectorate's ability to detect potential irregularities at an early stage. As a result, supervision tends to be reactive responding after violations occur rather than preventive in nature.

Moreover, the organizational characteristics of the Inspectorate are also influenced by its working relationship with the Secretariat of the DPRD as the object of supervision. Research findings indicate that coordination between the Inspectorate and the DPRD Secretariat has not been fully effective, particularly with regard to follow-up on audit recommendations. Delays in follow-up reflect weak internal mechanisms within the organization to ensure that supervisory outcomes are actually implemented. From an organizational effectiveness perspective, weak coordination demonstrates that formal structures are not adequately supported by working mechanisms capable of encouraging compliance and behavioral change within the audited organization.

Therefore, to enhance the effectiveness of financial management supervision at the Secretariat of the Lebak Regency DPRD, improvement efforts must be oriented toward strengthening the organizational characteristics of the Inspectorate in a comprehensive manner. Such efforts cannot rely solely on adding regulations or clarifying authority, but must focus on enhancing internal organizational capacity. Improving both the quality and quantity of auditor human resources through continuous training and certification represents a strategic step to ensure that the existing organizational structure functions optimally.

In addition, strengthening work systems through the utilization of information technology is an urgent necessity. The digitalization of supervisory and financial reporting systems will improve efficiency, accuracy, and transparency in the supervision process. With more modern and integrated systems, the Inspectorate is expected to carry out its supervisory functions in a more responsive and adaptive manner in line with the dynamics of regional financial management.

Furthermore, efforts to enhance supervisory effectiveness must also be accompanied by improvements in coordination mechanisms between the Inspectorate and the DPRD Secretariat. More structured coordination, supported by clear timelines and follow-up evaluation mechanisms, will strengthen the position of the Inspectorate not merely as an administrative supervisor, but also as an agent of improvement in regional financial governance. In this way, supervisory recommendations will not remain at the level of documentation, but will genuinely drive changes in financial management practices.

By linking the three research problem formulations, it can be affirmed that the organizational characteristics of the Lebak Regency Inspectorate play a significant role in determining the effectiveness of financial management supervision at the Secretariat of the Lebak Regency DPRD. The suboptimal effectiveness of supervision is fundamentally caused by limitations in organizational capacity, including human resources, work systems, and coordination mechanisms. Therefore, improving supervisory effectiveness requires organizational characteristic reforms that are comprehensive rather than partial, enabling the Inspectorate to perform its supervisory role professionally, independently, and with a strong orientation toward preventing financial irregularities.

Environmental Characteristics

Interviews concerning political pressure and unit-level resistance reveal a gap between the theory of public oversight independence and local political practice. Anti-corruption literature describes the threat of politicization, yet few studies elaborate on the mechanisms through which specific political pressures (e.g., intervention by regional leaders or local parliaments/DPRD) delay the follow-up of audit recommendations. This study fills this gap by elucidating the pathways through which political influence shapes managerial

decisions that result in delayed follow-up actions, while also identifying policy intervention points (mechanisms for protecting independence). The novelty of this research lies in its identification of specific field-based evidence and rule-based recommendations (e.g., strengthening sanctions and public reporting mechanisms), thereby enriching the literature on the implementation of oversight policies.

Interviews confirming the influence of politics on supervision support the mandates of Law No. 28/1999 and the Regional Government Law, which emphasize that political practices can undermine the principles of clean and accountable governance. Although regulations seek to ensure the independence of oversight bodies, the presence of political dynamics indicates weaknesses in the mechanisms protecting the Inspectorate's independence. This condition necessitates the strengthening of internal regulations, whistleblower protection, and public transparency mechanisms.

Findings on political influence reinforce the literature asserting that the independence of public oversight bodies is constrained by local political dynamics; however, detailed quantitative research at specific decision-queue points remains limited. This study contributes a process-based analysis of how political pressure operates (through lobbying, career threats, and administrative delays) to paralyze oversight functions. The theoretical contribution lies in sharpening the concept of independence within policy implementation theory into an empirical variable that can be measured and translated into concrete recommendations, such as institutional safeguards and transparency mechanisms.

Delays in document submission by work units directly contradict Government Regulation (PP) No. 58/2005, which requires orderly financial administration and document transparency. Resistance from officials constitutes an implementation barrier that reduces the effectiveness of audits. Regulations emphasize the obligation to provide documents promptly to expedite examinations; therefore, these findings indicate the need for stricter enforcement of administrative sanctions to ensure procedural compliance.

Unfollowed leadership directives, combined with workload pressures and limited analytical staff capacity, demonstrate that studies on organizational effectiveness in local government must incorporate workload and task complexity variables. While some literature broadly discusses human resources, few studies measure the impact of task burden on audit output quality. This study contributes by developing workload indicators directly linked to inspection report quality and by recommending task redistribution or strategic recruitment. The novelty lies in the operationalization of workload variables.

Formal tensions reflect intense oversight interactions; however, laws and government regulations emphasize the importance of collaboration among the Inspectorate, the Supreme Audit Board (BPK), and the Regional House of Representatives (DPRD) to ensure accountability. When relationships become strained, problem resolution is impeded. Regulations require coordination and integrated mechanisms for handling audit findings; thus, tensions should be minimized through coordination forums and standardized resolution mechanisms.

Document delays resulting from a low culture of openness underscore the need for organizational culture analysis in local governance studies. While many studies are normative, few examine how organizational values hinder accountability. This research adds empirical and methodological insights by measuring openness culture variables and testing their impact on audit outcomes. Its contribution includes culture-based intervention recommendations (e.g., ethics training and transparency rewards), adding a new dimension to public accountability studies.

Political pressure to accelerate fund disbursement without complete documentation contradicts the provisions of PP No. 105/2000 and PP No. 58/2005, which require procedural compliance in financial administration. Such practices increase the risk of errors and irregularities that may result in audit findings

or legal cases. To close this gap, regulations grant authority and guidelines enabling regional heads or leaders to reject incomplete disbursements.

Insufficient regulatory understanding among financial staff signals a legislative–operational capacity gap that is rarely measured. While public capacity literature discusses capacity in general terms, this study concretizes the need for specific competencies in regional financial regulations and public accounting. Contributions include the development of a regional accounting regulation training curriculum, financial capability maturity indicators, and evidence that capacity enhancement reduces audit findings. The novelty lies in operationalizing capability maturity for local government financial units.

Public expectations regarding the independence of the Inspectorate align with the mandate of Law No. 28/1999 on clean state governance; elite pressures that interfere with oversight contradict anti-corruption principles. Regulations establish preventive mechanisms and sanctions; therefore, the Inspectorate's independence must be safeguarded to ensure effective oversight and public trust.

Public doubts regarding auditor integrity highlight a gap in the literature on the reputation of oversight institutions; empirical studies on internal auditor reputation and its impact on organizational compliance remain limited. This research contributes by linking public perceptions to audit outcomes and proposing reputational interventions (codes of ethics and process transparency) to restore trust. The novelty lies in the methodology for measuring auditor reputation at the local level and its impact on oversight effectiveness.

Barriers to public access to audit reports contradict the principles of transparency and access to regional financial information mandated by regional regulations and government regulations. Regulations support openness to enable communities, including youth, to conduct social oversight; therefore, clear and easily accessible publication mechanisms are necessary.

Pressure on auditors and the need for protection highlight gaps in the implementation of codes of ethics and protection mechanisms for oversight personnel. Public ethics literature outlines principles, but local-level applications remain limited. This study contributes by designing protection mechanisms based on regional policies (legal protection and anonymity channels) and demonstrating their impact on auditor independence. The novelty lies in a comprehensive auditor protection policy package readily adaptable by local governments.

Media access barriers to audit reports contradict the principles of regional financial information transparency regulated by the Lebak Regional Regulation and government regulations. Open media access strengthens public accountability functions; existing regional regulations provide a foundation for improving public access to audit documentation.

Reluctance among officials when being questioned indicates a gap in public communication competence within local bureaucracies. Government communication literature is often fragmented from audit studies; this research integrates both, demonstrating that formal communication training for officials can reduce information ambiguity and improve reporting accuracy. Contributions include practical training recommendations and openness protocols, with the novelty being empirical evidence that enhanced communication skills reduce public speculation.

Worker Characteristics

Claims of increased training alongside persistent competency gaps support the need for reforms as mandated by Government Regulation (PP) No. 58/2005 and Lebak Regional Regulation No. 7/2021 on regional financial management, which require competent and accountable human resources. These regulations emphasize accountability and the qualifications of officials managing regional finances; if

auditors lack sufficient competence or face restricted data access, audit effectiveness declines and the risk of inaccurate findings increases, contradicting the principles of regional financial accountability.

Observations regarding gaps in auditor competence and integrity reveal a literature gap that tends to assume supervisory human resources are adequate following formal training. Empirical studies on the quality of auditors at the local level remain limited; this research provides evidence that training does not automatically translate into analytical capability or effective data access. The scientific contribution lies in proposing auditor performance indicators that combine certification, information access, and audit outcomes, while emphasizing the need for continuous professional development strategies. The novelty of this study lies in positioning integrity and data access as key determinants of internal audit effectiveness within the context of fiscal decentralization.

Statements indicating reluctance to submit documents contradict the accountability obligations stipulated in PP No. 58/2005 and Lebak Regional Regulation No. 7/2021, which mandate document provision and transparency. When employees withhold information, oversight objectives cannot be achieved; regional regulations bind officials to provide data necessary for audits. Such practices constitute administrative violations and delay the resolution of audit findings.

The reluctance of DPRD staff to provide documents highlights a research gap concerning organizational culture and information access in internal audit practices. Procedural literature often assumes data availability; however, these findings demonstrate information asymmetry as a concrete barrier. This study contributes by formalizing the relationship between organizational culture (information resistance) and audit effectiveness, and by recommending institutional interventions such as mandatory document provision clauses. The novelty lies in mapping administrative behavior as a determinant of oversight effectiveness.

Interview evidence showing limited staff capacity reflects implementation needs consistent with PP No. 58/2005 and regional regulations, which require adequate human resources for effective financial management. Staff shortages affect report quality and the timeliness of follow-up actions. Regulations allow for capacity development; therefore, competency enhancement programs and strategic recruitment are necessary to meet regional financial management standards.

Empirical evidence of managerial implementation gaps highlights an underexplored area in public management literature. While leadership is often emphasized, case-based evidence of “symbolic management” not followed by concrete action remains scarce. This study identifies meetings without execution as a tangible managerial problem that hinders financial accountability. Its contribution lies in emphasizing the need for enforceable managerial monitoring mechanisms (e.g., deadlines and reporting tools) and proposing accountability indicators for leadership within oversight functions.

Delays caused by a culture of limited transparency contradict the principles of clean governance under Law No. 28/1999 and information openness requirements in regional financial management. Regulations require document availability for audit purposes; cultures resistant to transparency increase the risk of maladministration and audit findings. Consequently, organizational culture development and administrative sanctions for violations are necessary.

Leadership instructions that are not followed indicate gaps in internal policy implementation. Public administration literature emphasizes hierarchical directives, yet empirical explanations for implementation failure remain limited. This study identifies structural barriers such as inter-unit coordination problems and unclear responsibilities as key causes. Its academic contribution is a model of implementation failure linking

clarity, capacity, and accountability, along with technical recommendations to improve standard operating procedures (SOPs) and establish follow-up key performance indicators (KPIs).

Insufficient regulatory understanding among financial staff results in non-compliance with regional accounting standards as stipulated in regional regulations and government financial management rules. These regulations demand accountability and compliance; therefore, capacity weaknesses must be addressed through training, coaching, and strengthened internal oversight to ensure regulatory adherence.

Weak managerial enforcement in resolving audit findings reveals a gap between loss-recovery regulations and enforcement practice. Accountability literature discusses principles extensively, but empirical analysis of administrative sanction implementation remains limited. This study presents evidence of enforcement barriers and proposes structured sanction mechanisms, offering a new evaluative framework for internal enforcement effectiveness. The novelty lies in developing indicators for sanction implementation and linking them to compliance outcomes.

Public concern regarding possible external influence on auditors signals a serious reputational risk; Law No. 28/1999 mandates the integrity of public officials. To reinforce independence, protection mechanisms and codes of ethics must be enforced so that auditors are insulated from political or economic interests that could undermine accountability.

Public expectations for transparency from Inspectorate leadership highlight a gap between institutional communication strategies and societal demands. Governance studies often overlook leadership communication dimensions. This research contributes by designing public communication policies for oversight institutions and demonstrating how leadership openness correlates with legitimacy and compliance. The novelty lies in a proactive communication framework for regional oversight bodies.

Calls for auditors not to fear political pressure align with the mandate of Law No. 28/1999; auditors must be institutionally protected to operate independently. Regulations recommend codes of ethics and protection mechanisms for oversight personnel; without these safeguards, oversight performance will be compromised and public trust eroded.

The Indonesian National Youth Committee's (KNPI) call for public dialogue reveals a transdisciplinary gap between government institutions and youth civil society. While studies on government–youth relations in governance exist, the role of oversight leadership is rarely examined. This study contributes by formalizing dialogue mechanisms (youth–Inspectorate forums) and testing their effects on legitimacy and trust. The novelty lies in providing empirical evidence that youth engagement enhances accountability and social participation in oversight.

Officials' cautious attitudes when responding to confirmation requests conflict with principles of openness and accountability enshrined in government and regional regulations. As representatives of the public, the media are entitled to information dissemination; official opacity indicates the need for public communication training and formal transparency policies.

The lack of leadership communication regarding a major case (IDR 2.2 billion) exposes a critical gap between regulatory transparency requirements and crisis communication practices within oversight institutions. While public sector crisis management literature exists, it is rarely linked to internal audit contexts. This study advances the literature by examining crisis communication strategies suitable for Inspectorates, demonstrating that leadership transparency can restore public trust and strengthen oversight legitimacy. The novelty lies in a crisis communication framework tailored specifically to regional government oversight institutions.

Characteristics of Management

Criticism of the Inspectorate's weak managerial decisiveness is directly linked to the provisions of Government Regulations (PP) and Regional Regulations governing the follow-up of audit findings and the settlement of regional financial losses. Government Regulation No. 105/2000 and the Lebak Regional Regulation require clear accountability mechanisms and the resolution of financial losses; when leadership fails to establish deadlines or impose sanctions, governance is disrupted and unresolved findings such as the remaining IDR 100 million persist. Regulations explicitly mandate procedures for loss recovery and corrective actions that must be enforced.

Critiques of Inspectorate leadership and insufficient follow-up highlight a gap between ideal managerial norms and execution in practice. Organizational effectiveness literature assigns a central role to leadership, yet case-based evidence on how specific management styles (e.g., continuous monitoring versus symbolic meetings) affect the resolution of financial findings at the district level remains scarce. This study contributes by tracing the relationship between managerial follow-up mechanisms and outcome variables (e.g., recovery of losses), and by recommending managerial intervention designs such as enforceable deadlines and audit trails. The novelty lies in a pragmatic internal process analysis that provides a foundation for reforming oversight management.

Statements regarding convoluted bureaucracy hindering fund recovery underscore the importance of accountability mechanisms stipulated in Government Regulation No. 105/2000. Regulations place clear obligations on the timely settlement of losses through accelerated administrative procedures; when the DPRD has issued instructions but administrative processes stall, the issue reflects policy implementation failure rather than normative deficiency. Accordingly, internal procedural reform and the enforcement of administrative sanctions in line with existing rules are required.

Limited digitalization of reporting reveals a gap in the literature concerning the role of public information systems in enhancing the effectiveness of internal audits in local governments. Although the e-government literature is extensive, studies linking information system utilization to internal audit outcomes at the district level remain relatively limited. This research provides empirical evidence that digitalization goes beyond administrative efficiency by improving accuracy, timeliness, and traceability of audit results. Its contribution lies in proposing an integrated information system adoption blueprint to support Inspectorate functions, representing a technical implementation novelty in the context of decentralization.

When leadership provides direction without sustained monitoring, accountability mechanisms mandated by Government Regulation No. 105/2000 are weakened. Regulations require an internal control system and systematic follow-up of audit findings; management must implement periodic controls, deadlines, and sanctions to translate directives into concrete action. These findings indicate a gap between formal policy frameworks and managerial practice.

Inconsistent implementation of standard operating procedures (SOPs) within the DPRD Secretariat addresses a gap in the literature regarding the disconnect between formal SOPs and routine compliance. Previous studies often stop at recommending SOPs; this research demonstrates that without supportive organizational culture and enforcement, SOPs are ineffective. The contribution lies in introducing SOP implementation strategies training, periodic compliance audits, and administrative sanctions and emphasizing that effective governance requires an integration of formal rules and organizational culture. The novelty is an integrative rules-culture model for preventing audit findings.

Leadership instructions that are not followed further emphasize the need for clear managerial accountability mechanisms as mandated by Government Regulation No. 105/2000. Regulations require regional heads

and institutional leaders to ensure prompt accountability; coordination failures signal weak internal policy implementation, necessitating strengthened SOPs and internal oversight to ensure rapid responses to audit findings.

Suboptimal use of the SIMDA system addresses a practical gap in the literature on regional government accounting systems. While many studies assess system adoption, few examine the linkage between system utilization and the reduction of audit findings. This study provides evidence that improved user competence in information systems has a direct impact on preventing administrative errors. Its contribution is a training–monitoring model for SIMDA utilization as a means of reducing audit findings, with novelty in empirically testing the relationship between user competence and audit outcomes.

Weak managerial decisiveness contradicts the obligation to resolve regional financial losses under Government Regulation No. 105/2000; when leadership fails to enforce recovery mechanisms, accountability enforcement collapses. Regulations encourage the application of administrative sanctions and recovery procedures; therefore, management must be compelled to implement these provisions to prevent the accumulation of unresolved audit findings.

Insufficient public dissemination of audit results complements transparency literature that is often normative in nature; this study adds empirical evidence that active publication strengthens social control and accelerates follow-up actions. The contribution lies in developing a secure audit result communication model (including anonymization where necessary) and demonstrating its effect on public trust. The novelty is a publication protocol for audit findings that is both regulation-compliant and locally effective.

Public expectations for greater openness from Inspectorate leadership align with transparency principles mandated by Government Regulation No. 58/2005 and the Lebak Regional Regulation. Poor public communication diminishes accountability; as regulations support the publication of audit results, Inspectorate management must formulate proactive publication and communication policies.

Criticism from the Indonesian National Youth Committee (KNPI) regarding the reactive nature of oversight exposes a gap between preventive control theory and audit practices that remain largely post hoc at the local level. Control systems literature advocates risk-based auditing, yet empirical evidence of adoption at the local government level is limited. This study offers pilot evidence of preventive approaches (risk assessment and routine monitoring) and demonstrates their effectiveness in reducing audit findings. The novelty lies in a roadmap for transforming the Inspectorate's function from reactive to preventive.

Public expectations for Inspectorate leadership to engage in open dialogue are supported by regional and national regulations emphasizing transparency and access to information. Public involvement and dialogue with young stakeholders represent legally consistent implementation strategies for strengthening accountability and the legitimacy of oversight actions.

Media evaluations describing the Inspectorate as closed highlight a gap between journalistic expectations and oversight institution transparency practices. Few studies in media and governance connect institutional openness with reporting quality and social control. This research contributes by testing a model of media access and social oversight, offering practical recommendations for Inspectorates to strengthen relations with the press. The novelty lies in operationalizing publication mechanisms that support accurate and responsible reporting.

The lack of leadership communication regarding major cases such as the IDR 2.2 billion overpayment demonstrates a failure to implement transparency and accountability principles. Government Regulation No. 58/2005 and the Lebak Regional Regulation encourage the disclosure of financial information to enable

social control. Proactive communication by Inspectorate management in explaining audit findings can restore public trust and reinforce the legitimacy of oversight processes.

Research Interpretation

1. Organizational Characteristics

The findings reveal that limitations in the organizational structure and resources of the Lebak Regency Inspectorate particularly the insufficient number of certified auditors and the underutilization of financial information systems are key factors underlying the low effectiveness of oversight. Theoretically, Steers argues that organizational effectiveness is determined by the alignment between structure, objectives, resources, and work procedures. These findings indicate a misalignment between the Inspectorate's oversight objectives and its available organizational capacity. Previous literature has largely emphasized the importance of regulatory frameworks; however, this study fills an important gap by demonstrating that regulation without adequate technical capacity does not translate into real effectiveness. The key interpretation is that strengthening oversight institutions cannot stop at structural regulation alone but must be accompanied by sustained investment in human resources, technology, and budgetary support. Without such investments, the Inspectorate risks functioning merely as an "administrative appendage" rather than as a driving force for regional accountability.

2. Environmental Characteristics

The finding that the Inspectorate frequently encounters political pressure and resistance from work units reinforces Steers' theory that the external environment plays a decisive role in organizational effectiveness. The politically charged environment in Lebak places the Inspectorate in a dilemma: it is required to remain independent while simultaneously being vulnerable to intervention. While the public accountability literature acknowledges the risk of politicization, it rarely illustrates concrete mechanisms at the local level. This study contributes by showing how political pressure delays audit follow-up actions and constrains transparency. The key interpretation is that oversight effectiveness is shaped not only by internal factors but also by the surrounding political and social ecosystem. Consequently, reform strategies for the Inspectorate must include mechanisms to protect institutional independence, strengthen public participation, and engage the media to reduce opportunities for political interference. Through these measures, the Inspectorate can perform its role as an empowered and trusted oversight body.

3. Worker Characteristics

The study identifies gaps in auditor competence and integrity, as well as resistance among DPRD staff in providing documents. This finding reinforces Steers' view that worker quality is a central element of organizational effectiveness. Much of the public accountability literature assumes regulatory compliance by officials; however, field evidence in this study reveals resistant behaviors that obstruct effective oversight. A critical interpretation of these findings is the need to adopt a behavioral governance approach in supervision, one that recognizes behavior, work culture, and individual integrity as key determinants. This research enriches the literature by identifying administrative behavior as a variable that directly affects audit quality. Its novel contribution lies in its integrative recommendations: fostering a culture of openness, strengthening auditor integrity, and ensuring clear sanctions and incentives for officials. Without behavioral transformation among workers, regulatory frameworks and oversight systems will remain powerless documents.

4. Management Characteristics

Weak follow-up on audit recommendations and the limited public communication strategies of Inspectorate leadership reveal a serious gap between ideal leadership norms and actual managerial practice. Steers' theory emphasizes that leadership determines organizational effectiveness through

direction, motivation, and control. This study demonstrates, however, that managerial directives often remain symbolic and are not supported by robust execution mechanisms. Previous literature rarely addresses symbolic management within oversight institutions; thus, this research offers a novel contribution by highlighting the importance of substantive, action-oriented leadership. The main interpretation is that Inspectorate leadership must shift from an administrative orientation to a transformational one characterized by transparency, effective communication, and consistent enforcement of sanctions. In doing so, management not only ensures internal compliance but also builds external legitimacy in the eyes of the public. Without such a shift, public trust in the Inspectorate will continue to erode.

5. Conclusion

Based on the research findings and discussion on the effectiveness of the Inspectorate in supervising financial management at the Secretariat of the Regional House of Representatives (DPRD) of Lebak Regency, it can be concluded that the implementation of regional internal oversight functions has not yet operated optimally. Normatively, the Lebak Regency Inspectorate has carried out its roles and functions as the Government Internal Supervisory Apparatus (APIP) in accordance with prevailing laws and regulations, particularly through audits, reviews, evaluations, and monitoring of regional financial management. Empirically, however, the effectiveness of this oversight has not fully achieved its intended objectives, namely ensuring regulatory compliance, preventing irregularities, and promoting transparent and accountable financial management within the Secretariat of the DPRD of Lebak Regency.

The effectiveness of the Inspectorate's oversight continues to face various constraints, as reflected in recurring financial findings, delays in the completion of follow-up actions on audit recommendations, and the suboptimal functioning of oversight as an early warning system. This condition indicates that, although oversight activities have been administratively implemented, they have not yet been able to provide sustained preventive and corrective impacts on financial management at the DPRD Secretariat.

The factors hindering the effectiveness of oversight by the Lebak Regency Inspectorate stem from several interrelated aspects. From an organizational perspective, the limited number of auditors and uneven competency levels among oversight personnel constitute major obstacles to comprehensive supervision. The high oversight workload is not matched by the availability of human resources, thereby limiting the intensity, depth, and continuity of oversight activities. In addition, the lack of optimal support from oversight information systems has hindered effective and integrated monitoring of follow-up actions on audit findings.

From an environmental perspective, oversight effectiveness is also influenced by institutional dynamics and local political conditions. The DPRD Secretariat, as part of the legislative institution, possesses characteristics distinct from other regional government agencies, resulting in oversight efforts by the Inspectorate frequently encountering resistance or restricted access to data. Furthermore, power relations between the DPRD and the regional government have the potential to affect the Inspectorate's independence in performing its oversight functions, particularly in handling strategic and high-value audit findings.

Meanwhile, from a workforce perspective, gaps remain in technical competence, limited experience in certain audit areas, and high workloads among auditors. These conditions affect the quality of audit analysis and the timeliness of follow-up actions on audit recommendations. Moreover, the integrity and professionalism of oversight personnel have not been uniformly established, influencing the consistency of applying oversight standards in practice.

Various efforts have been undertaken by the Lebak Regency Inspectorate to address these challenges, including conducting routine audits, providing guidance to regional government units, and enhancing personnel capacity through education and training programs. Nevertheless, these efforts remain partial and have not yet been integrated into a strong and sustainable oversight system. Weak mechanisms for controlling follow-up actions on recommendations, suboptimal utilization of information technology, and the lack of firm enforcement of administrative sanctions have resulted in limited progress in improving oversight effectiveness.

Thus, it can be concluded that strengthening the effectiveness of the Inspectorate's oversight over financial management at the Secretariat of the DPRD of Lebak Regency requires institutional, technical, and systemic reinforcement to enable the Inspectorate to perform its oversight functions optimally and to make a tangible contribution to improving regional financial accountability.

Based on these conclusions, the recommendations proposed in this study are directed toward addressing the research problems in a specific, technical, and operational manner. For the development of governmental studies and regional oversight scholarship, future research is encouraged to examine local government oversight using broader approaches, such as comparative studies across regions or analyses of the relationship between the effectiveness of Inspectorate oversight and the quality of audit opinions issued by the Supreme Audit Board (BPK). Further studies may also integrate perspectives on governance, local political dynamics, and public participation in oversight, thereby offering more comprehensive contributions to strengthening the internal oversight systems of local governments in Indonesia.

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