

Regional Inspectorate Strategies for Achieving Good Governance in Bogor Regency West Java Province

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Abstract.

The implementation of good governance is essential for creating an effective, transparent, accountable, and corruption-free government system. As the Government Internal Supervisory Apparatus (APIP), the Bogor Regency Inspectorate plays a strategic role through supervisory, consultative, guidance, and preventive functions. However, supervisory implementation still faces challenges, including limited human resources, high workloads, differences in audit perceptions, and the suboptimal expansion of supervisory functions. This study aims to analyze the strategies implemented by the Bogor Regency Inspectorate in achieving good governance, identify supporting and inhibiting factors, and examine efforts to overcome existing obstacles. This study is based on the good governance framework developed by the United Nations Development Programme (UNDP, 1997) and SWOT analysis theory proposed by Rangkuti (2016). A qualitative method with a descriptive approach was employed. Data were collected through interviews, observations, and documentation, then analyzed using the SWOT framework. The findings show that the Bogor Regency Inspectorate has implemented S-O, W-O, S-T, and W-T strategies through preventive, consultative, guidance, and risk-based supervision approaches. Supporting factors include regulatory support, competent human resources, inter-agency cooperation, SPIP implementation, and bureaucratic reform. Inhibiting factors include the limited number of auditors and PPUPD personnel, high workloads, differences in audit perceptions, and the limited expansion of supervisory functions. Efforts to address these challenges include strengthening APIP capability, improving human resource quality, digitalizing supervisory processes, reinforcing SPIP implementation, applying risk management, and enhancing collaboration with external supervisory institutions. These strategies contribute to strengthening the Inspectorate's role in supporting the realization of good governance in Bogor Regency.

Keywords: Inspectorate; APIP; strategy; SWOT and good governance.

I. INTRODUCTION

Good governance has become a fundamental principle in public administration and is widely recognized as a prerequisite for effective, transparent, accountable, and responsive government. According to the United Nations Development Programme (UNDP, 1997), good governance encompasses principles such as participation, transparency, accountability, effectiveness, efficiency, responsiveness, rule of law, and strategic vision. Within the Indonesian public sector, the realization of good governance is closely linked to the effectiveness of internal supervision conducted by the Government Internal Supervisory Apparatus (APIP). Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP) assigns APIP the responsibility of ensuring that government activities are implemented effectively, efficiently, and in compliance with applicable regulations.

As the regional APIP institution, the Bogor Regency Inspectorate plays a strategic role in promoting good governance through audits, reviews, evaluations, monitoring activities, and consultative services. The Inspectorate is also responsible for strengthening accountability, preventing corruption, supporting bureaucratic reform, and improving the quality of public sector governance. According to the 2024 Government Institution Performance Accountability Report (LKIP), the Inspectorate achieved a performance realization rate of 88.89%, managed a budget of IDR 46.87 billion with a realization rate of approximately 98%, and implemented three programs, twelve activities, and fifty sub-activities aimed at strengthening governance and institutional performance (Bogor Regency Inspectorate, 2024).

The Inspectorate has further strengthened its supervisory role through risk-based auditing, APIP capability development, implementation of SPIP, collaboration with the Financial and Development

Supervisory Agency (BPKP) and the Corruption Eradication Commission (KPK), and the promotion of integrity and accountability programs. The institution has achieved APIP Capability Level 3, indicating that supervisory processes have become institutionalized and capable of providing measurable value to the organization. In addition, supervisory activities conducted between 2022 and 2024 successfully prevented potential state and regional financial losses amounting to IDR 292.27 billion and recovered approximately IDR 55.11 billion through reimbursements to government accounts (Bogor Regency Inspectorate Supervisory Report, 2022–2024).

Despite these achievements, several challenges remain. The completion rate of follow-up actions on supervisory recommendations remains around 70%, indicating that supervisory findings have not yet produced optimal governance improvements (Bogor Regency Inspectorate, 2024). Furthermore, recurring issues related to financial accountability, asset management, procurement, taxation, planning, implementation, and reporting systems continue to be identified during supervisory activities. These challenges suggest that strengthening governance requires not only regulatory compliance but also effective organizational strategies and institutional capacity development.

Previous studies have highlighted the importance of internal supervision in promoting good governance. Sukma (2024) emphasized the role of inspectorates in strengthening transparency and accountability, while Agustin (2022) identified auditor competence as a key determinant of audit quality. Lestarinigrum and Sarwono (2021) found that organizational commitment and financial management contribute significantly to good governance implementation. Similarly, Wafi (2022) highlighted challenges in risk-based audit planning, and Juansa (2019) emphasized the strategic role of inspectorates in supporting local government governance. However, existing studies generally focus on specific aspects of supervision and governance rather than examining comprehensive organizational strategies employed by regional inspectorates.

Therefore, this study aims to analyze the strategies implemented by the Bogor Regency Inspectorate in realizing good governance, identify supporting and inhibiting factors influencing strategy implementation, and examine efforts undertaken to strengthen the Inspectorate's role as a strategic partner in regional governance. By integrating the good governance framework of UNDP (1997) with SWOT strategic analysis, this study contributes to the understanding of how internal supervision can support accountability, transparency, and governance quality in regional government institutions.

II. METHODS

This study employed a qualitative research method with a descriptive approach to obtain an in-depth understanding of the strategies implemented by the Bogor Regency Inspectorate in realizing good governance. Qualitative research is appropriate for examining phenomena in their natural settings, where the researcher serves as the primary research instrument and data are collected through multiple techniques to generate comprehensive and contextual findings (Sugiyono, 2009; Moleong, 2009). The descriptive approach was selected because the study sought to describe and analyze actual conditions, organizational practices, and strategic actions undertaken by the Inspectorate in carrying out its supervisory functions. Qualitative research design was applied as a flexible and reflexive process that allowed data collection, analysis, and interpretation to occur simultaneously throughout the research process (Maxwell, 2005).

The research was conducted at the Bogor Regency Inspectorate, West Java, Indonesia. The selection of this institution was based on its strategic role as the Government Internal Supervisory Apparatus (APIP) responsible for strengthening accountability, transparency, and internal control within regional government administration. The study adopted the good governance framework developed by the United Nations Development Programme (UNDP, 1997) and SWOT analysis proposed by Rangkuti (2016). Good governance was examined through the dimensions of transparency and accountability, while strategic analysis focused on four SWOT components: strengths, weaknesses, opportunities, and threats. Indicators of strengths included organizational support, human resource capacity, supervisory systems, and technology utilization. Weaknesses consisted of institutional independence, human resources, and budget limitations. Opportunities included regulatory support, bureaucratic reform, and technological advancement, whereas

threats comprised political intervention, organizational culture, irregularities, and non-compliance among regional government agencies.

Data collection focused on information related to auditor capacity and competence, supervisory regulations, organizational structure, supervisory workload, operational budgets, national supervisory policies, public complaint mechanisms, publication and reporting systems, follow-up actions on audit recommendations, and supervisory performance achievements. These data were obtained from both primary and secondary sources. Primary data were collected directly from informants regarding internal organizational conditions, external environmental factors, implementation of good governance principles, and organizational strategies. Secondary data were obtained from planning documents, policy documents, performance reports, supervisory reports, organizational records, and human resource data maintained by the Bogor Regency Inspectorate and related institutions.

Data were collected through interviews, observation, and documentation. Semi-structured interviews were employed to allow flexibility in exploring issues relevant to the research objectives while maintaining consistency through an interview guide. Documentation techniques were used to collect information from regulations, performance reports, supervisory reports, organizational records, and other official documents relevant to internal supervision and good governance. Observation was conducted through direct examination of organizational activities and supervisory practices to obtain a comprehensive understanding of the research setting. The use of multiple data collection techniques enabled data triangulation and enhanced the credibility of the findings.

Informants were selected using purposive sampling and snowball sampling techniques. Purposive sampling was employed to identify individuals possessing direct knowledge, experience, and authority related to supervisory functions and governance implementation. The criteria for selecting informants included relevant expertise, direct involvement in supervisory activities, willingness to provide information, and credibility in explaining organizational phenomena (Sugiyono, 2009; Moleong, 2009). Snowball sampling was subsequently used to identify additional informants who could provide complementary information.

A total of 18 informants participated in the study, consisting of one Regional Inspector, one Secretary, five Assistant Inspectors (Urban I-V), five Senior Auditors/Technical Controllers, two representatives from regional government agencies, two representatives from district governments, and two representatives from village governments. Regional government informants were selected based on the highest and lowest Government Agency Performance Accountability System (SAKIP) evaluation results in 2024. The selected agencies were the Regional Development Planning, Research and Development Agency, which obtained the highest SAKIP score (77.60), and the Department of Culture and Tourism, which obtained the lowest score (61.91). At the district level, Ciampea District (73.63) and Jonggol District (63.70) were selected based on their SAKIP performance. At the village level, Gunung Putri Village, which had the largest 2024 village budget (IDR 7,367,863,829), and Cibanon Village, which had the smallest village budget (IDR 2,189,080,042), were selected to provide a comparative perspective on governance implementation and financial management practices.

In qualitative research, the researcher served as the primary instrument for data collection and interpretation. Supporting instruments included interview guidelines, observation sheets, documentation checklists, and field notes. These instruments were utilized to facilitate systematic data collection while maintaining flexibility in exploring emerging issues during the research process (Sugiyono, 2009; Arikunto, 2007; Irawan, 2000).

Data analysis was conducted using SWOT analysis. The process began with data reduction, classification, organization, and interpretation following the procedures suggested by Nazir (2005), including editing, classification, tabulation, interpretation, and conclusion drawing. Interview transcripts, observational findings, and documentary evidence were analyzed to identify internal and external factors affecting the Inspectorate's role in promoting good governance. Internal factors included human resources, institutional capacity, supervisory systems, organizational competence, and supporting facilities, whereas external factors

included government policies, technological developments, stakeholder support, and the dynamics of public administration.

The identified factors were subsequently organized into a SWOT matrix to formulate strategic alternatives. Four categories of strategies were developed: Strength-Opportunity (S-O) strategies, which utilize organizational strengths to capitalize on opportunities; Weakness-Opportunity (W-O) strategies, which minimize weaknesses by leveraging opportunities; Strength-Threat (S-T) strategies, which employ strengths to address external threats; and Weakness-Threat (W-T) strategies, which seek to reduce weaknesses while avoiding threats. The resulting strategic formulations served as the basis for analyzing how the Bogor Regency Inspectorate can strengthen its supervisory role and contribute to the realization of good governance within regional government administration.

III. RESULT AND DISCUSSION

Result

The SWOT analysis revealed that the Bogor Regency Inspectorate possesses strong internal capabilities and favorable external conditions to support the realization of good governance. The Internal Factor Analysis Summary (IFAS) identified seven major strengths and six weaknesses. The total strength score reached 2.60, while the total weakness score was 0.56, resulting in an overall IFAS score of 3.16. The most significant strengths included the competence of certified auditors and Regional Government Affairs Supervisory Officials (PPUPD), regional policy support through the Regional Development Plan (RPD), leadership commitment reflected in the Internal Audit Charter, the strengthening of the Government Internal Control System (SPIP), APIP capability development, and collaboration with external institutions such as the Corruption Eradication Commission (KPK), the Financial and Development Supervisory Agency (BPKP), and law enforcement agencies. Meanwhile, the principal weaknesses consisted of the limited number of auditors and PPUPD personnel, high supervisory workloads, suboptimal implementation of risk-based supervision, differences in audit perceptions, limited digital supervision, and uneven understanding of SPIP and risk management among regional government agencies.

The External Factor Analysis Summary (EFAS) identified eight opportunities and six threats. The total opportunity score was 2.57, while the threat score was 0.56, resulting in an overall EFAS score of 3.13. The main opportunities included national policies on APIP strengthening, the Internal Audit Capability Model (IACM) development program, auditor certification and training programs, national SPIP strengthening initiatives, regional government risk management policies, supervision digitalization, expansion of consultative functions, and village governance development programs. Conversely, the major threats included the increasing complexity of government administration, the extensive supervisory coverage of Bogor Regency, corruption risks, increasingly sophisticated fraud schemes, low compliance among some regional government agencies, and potential intervention affecting APIP independence.



Fig. 1. SWOT Cartesian Diagram

Based on the IFAS and EFAS calculations, the Bogor Regency Inspectorate obtained an internal coordinate value of 2.04 and an external coordinate value of 2.01. These results positioned the organization in Quadrant I of the SWOT Cartesian Diagram, indicating a Growth or Aggressive Strategy orientation. This position demonstrates that the Inspectorate possesses substantial internal strengths while simultaneously benefiting from considerable external opportunities. Therefore, the organization is in a favorable condition to pursue institutional development and organizational growth strategies.

The SWOT matrix generated four strategic alternatives consisting of Strength-Opportunity (S-O), Weakness-Opportunity (W-O), Strength-Threat (S-T), and Weakness-Threat (W-T) strategies. The S-O strategy emphasized maximizing organizational strengths to capitalize on external opportunities. Key strategic initiatives included optimizing the competencies of certified auditors to support APIP capability improvement, strengthening risk-based supervision through national and regional regulatory support, expanding the Inspectorate’s consultative role in organizational governance and village administration, and accelerating supervision digitalization and risk management implementation.

The W-O strategy focused on utilizing external opportunities to address organizational weaknesses. The Inspectorate sought to overcome the shortage of auditors and PPUPD personnel by proposing additional staffing through APIP strengthening policies. It also utilized certification and professional training programs to improve auditor competencies, expanded digital supervision systems to compensate for limited human resources, and standardized audit procedures to reduce differences in audit perceptions. These initiatives were considered particularly important given the extensive supervisory responsibilities covering 38 regional government agencies, 40 districts, 19 urban villages, 416 villages, 101 public health centers, 107 junior high schools, 1,537 elementary schools, and four regional government-owned enterprises.

Internal Factors (IFAS) / External Factors (EFAS)	Opportunities (O)	Threats (T)
Strengths (S)	<p>S-O Strategies</p> <p>1. Optimize the competencies of certified auditors to support the enhancement of APIP capability toward IACM Level 3.</p> <p>Utilize national and regional regulatory support to strengthen risk-based supervision.</p> <p>Expand the Inspectorate’s consultative function in organizational governance and village administration.</p> <p>Develop the digitalization of supervision and risk management.</p>	<p>S-T Strategies</p> <p>Utilize the competencies of investigative auditors to respond to evolving fraud and misconduct schemes.</p> <p>Optimize SPIP implementation and risk management to prevent corruption.</p> <p>Strengthen APIP independence through the Internal Audit Charter.</p> <p>Develop an information technology-based early warning system.</p>
Weaknesses (W)	<p>W-O Strategies</p> <p>Propose additional auditor and PPUPD positions through APIP strengthening policies.</p> <p>Utilize certification programs to reduce auditor competency gaps.</p> <p>Develop digital supervision systems to address human resource limitations</p> <p>Standardize audit procedures to reduce differences in audit perceptions.</p>	<p>W-T Strategies</p> <p>Increase the priority of risk-based supervision for high-risk entities.</p> <p>Strengthen quality assurance of audit results.</p> <p>Strengthen coordination with law enforcement agencies in corruption prevention efforts.</p> <p>Optimize the utilization of available supervisory resources.</p>

Table 1. SWOT Matrix of Bogor Regency Inspectorate Strategy

Field findings further indicated that the W-O strategy was implemented through APIP capacity development, competency enhancement programs, SPIP strengthening, risk management implementation, supervision digitalization, and collaboration with external supervisory institutions. Informants consistently emphasized that strengthening APIP professionalism and institutional capacity was essential for improving

the quality of internal supervision and supporting good governance implementation. Auditor certification programs, risk-based auditing training, information technology-based supervision, and quality assurance mechanisms were identified as key initiatives contributing to organizational improvement.

The S-T strategy focused on utilizing organizational strengths to address external threats. This strategy included optimizing investigative auditor competencies to respond to increasingly sophisticated fraud schemes, strengthening SPIP and risk management to prevent corruption, reinforcing APIP independence through the Internal Audit Charter, and developing information technology-based early warning systems. These measures were intended to enhance the Inspectorate's capacity to respond proactively to governance risks and safeguard organizational integrity.

Meanwhile, the W-T strategy aimed to minimize weaknesses while mitigating external threats. Strategic actions included prioritizing risk-based supervision for high-risk entities, strengthening quality assurance mechanisms for audit results, improving coordination with law enforcement agencies in corruption prevention efforts, and optimizing the utilization of available supervisory resources. These initiatives were expected to improve supervisory effectiveness despite existing resource limitations and increasing governance challenges.

Overall, the results indicate that the Bogor Regency Inspectorate is positioned in a favorable strategic environment characterized by strong institutional capacity and significant external support. The SWOT analysis demonstrates that an aggressive growth strategy emphasizing APIP capability strengthening, auditor competency development, consultative supervision, SPIP enhancement, risk management implementation, supervision digitalization, and inter-institutional collaboration represents the most appropriate approach for supporting the realization of good governance in Bogor Regency.

IV. DISCUSSION

The findings indicate that the Bogor Regency Inspectorate predominantly applies a Weakness-Opportunity (W-O) strategy in realizing good governance. This strategy focuses on utilizing external opportunities to overcome internal organizational weaknesses, particularly those related to human resource limitations, supervisory capacity, and the implementation of modern governance practices. The dominance of the W-O strategy demonstrates that the Inspectorate recognizes its institutional constraints while simultaneously taking advantage of favorable external conditions, including APIP strengthening policies, bureaucratic reform initiatives, technological advancements, anti-corruption programs, and the increasing emphasis on risk-based governance. According to Rangkuti (2016), a W-O strategy is appropriate when an organization possesses significant opportunities but faces internal weaknesses that must be addressed to achieve optimal performance.

The implementation of this strategy reflects the Inspectorate's commitment to supporting the realization of good governance as promoted by the United Nations Development Programme (UNDP, 1997). Good governance emphasizes transparency, accountability, effectiveness, efficiency, responsiveness, participation, rule of law, consensus orientation, equity, and strategic vision. The Inspectorate contributes to these principles through audits, reviews, evaluations, monitoring activities, and consultative services designed to strengthen accountability and transparency within regional government institutions. These findings support the argument of Dwiyanto (2006) that good governance can only be achieved when public institutions possess effective accountability mechanisms and are capable of ensuring transparency in public administration.

The study further demonstrates that the Inspectorate's strategic role is strongly supported by the Bogor Regency Regional Development Plan (RPD) 2024-2026, which prioritizes the realization of accountable and transparent governance. In this regard, the Inspectorate functions not merely as an auditing institution but also as a strategic partner in organizational improvement. This finding is consistent with the concept of the New Public Service proposed by Denhardt and Denhardt (2015), which emphasizes that public institutions should focus on serving citizens and creating public value rather than merely exercising control. Through preventive and consultative supervision, the Inspectorate contributes to strengthening governance systems and improving the quality of public administration.

One of the major strengths identified in this study is the existence of strong regulatory and leadership support. The Internal Audit Charter, regional development policies, and APIP strengthening initiatives provide institutional legitimacy and strengthen the Inspectorate's ability to perform its supervisory functions. Strong leadership commitment is particularly important because organizational effectiveness is influenced by managerial support, institutional structure, and the availability of clear strategic direction (Koontz & O'Donnell, 1980; Chandler, 1962). Leadership commitment also contributes to strengthening accountability systems and promoting a culture of compliance throughout the organization.

The findings also reveal that national APIP strengthening policies create significant opportunities for institutional development. The Joint Circular Letter of the Ministry of Home Affairs, the Corruption Eradication Commission (KPK), and the Financial and Development Supervisory Agency (BPKP) emphasizes the enhancement of APIP independence, competence, capability, and organizational effectiveness. These policies support the transformation of APIP from a traditional inspection-oriented institution into a modern internal audit function that provides assurance and consulting services. This transformation is consistent with the International Professional Practices Framework (IIA, 2017), which emphasizes the role of internal auditors in adding value and improving organizational operations through systematic and disciplined approaches to governance, risk management, and control processes.

Despite these opportunities, human resource limitations remain a major challenge. The study found that the number of auditors and Regional Government Affairs Supervisory Officials (PPUPD) is insufficient compared with the extensive supervisory coverage of the Bogor Regency Inspectorate. This condition contributes to high workloads and limits the effectiveness of supervisory activities. Similar findings were reported by Agustin (2022), who identified auditor competence and resource availability as critical determinants of audit quality within regional inspectorates. Likewise, Nisrina (2023) found that workload complexity significantly affects auditor performance, particularly in government supervisory institutions.

To address these limitations, the Inspectorate has implemented various capacity-building initiatives, including auditor certification, professional training, and competency development programs. These efforts are aimed at strengthening APIP capability and enhancing supervisory effectiveness. According to Sawyer et al. (1996), professional competence is one of the most important factors influencing the quality of internal auditing because competent auditors are better able to identify risks, evaluate internal controls, and provide valuable recommendations. The findings therefore indicate that investment in human resource development represents a strategic approach to improving governance quality.

Another important finding concerns the strengthening of the Government Internal Control System (SPIP) and risk management implementation. The Inspectorate has intensified guidance and assistance programs to ensure that internal control systems are effectively integrated into organizational processes. This finding supports the argument of Saleh Siregar (2022), who found that effective internal control systems significantly contribute to organizational performance and accountability. Furthermore, risk management implementation encourages government agencies to identify and mitigate potential risks before problems occur, thereby shifting supervision from a reactive to a preventive approach.

The implementation of risk-based supervision also reflects contemporary developments in public sector governance. Wafi (2022) emphasized that risk-based audit planning enables inspectorates to allocate resources more efficiently and focus on high-risk areas. The present study confirms this argument, as the Bogor Regency Inspectorate prioritizes risk management and risk-based supervision as key strategies for improving effectiveness and reducing governance risks. The adoption of Bogor Regent Regulation No. 24 of 2024 further strengthens this approach by providing formal guidelines for risk management implementation across regional government agencies.

Collaboration with external supervisory institutions emerged as another significant factor supporting good governance. The Inspectorate has strengthened cooperation with BPKP, KPK, law enforcement agencies, and other stakeholders in corruption prevention and governance improvement initiatives. These collaborative efforts are consistent with the governance perspective proposed by Pollitt and Bouckaert (2017), which emphasizes the importance of coordination, networks, and inter-organizational cooperation in

achieving public sector effectiveness. Through collaboration, the Inspectorate gains access to additional expertise, resources, and monitoring mechanisms that enhance supervisory effectiveness.

The findings also support previous studies concerning the strategic role of regional inspectorates in promoting good governance. Sukma (2024) concluded that internal government supervision plays a critical role in ensuring transparency, accountability, and compliance within regional governments. Similarly, Juansa (2019) emphasized that inspectorates function as key actors in strengthening internal control systems and preventing administrative irregularities. The present study expands these findings by demonstrating that the realization of good governance depends not only on supervisory activities but also on organizational capability development, risk management implementation, digital supervision, and inter-institutional collaboration.

Overall, the findings suggest that the Bogor Regency Inspectorate has adopted a comprehensive governance strategy that integrates supervisory functions, institutional strengthening, human resource development, risk management, SPIP implementation, and collaborative governance practices. The dominance of the W-O strategy indicates that the organization seeks to transform its internal weaknesses into opportunities for institutional improvement. These findings reinforce the view that good governance is not merely the result of regulatory compliance but also of continuous organizational adaptation, professional supervision, effective internal controls, and strategic utilization of external opportunities. Consequently, strengthening APIP capability, auditor competence, and governance innovation remains essential for enhancing transparency, accountability, and public sector performance in Bogor Regency.

V. CONCLUSION

This study concludes that the Bogor Regency Inspectorate has implemented supervisory strategies to support the realization of good governance through preventive, consultative, guidance, and risk-based supervision approaches. The SWOT analysis identified four strategic alternatives (S-O, W-O, S-T, and W-T), with the W-O strategy emerging as the most dominant approach for utilizing external opportunities to address internal organizational weaknesses. Supporting factors include regulatory support, auditor competency development, inter-agency collaboration, SPIP implementation, risk management, and bureaucratic reform initiatives. Meanwhile, major challenges consist of limited auditor resources, high supervisory workloads, differences in audit perceptions, and the suboptimal expansion of supervisory functions. To address these challenges, the Inspectorate has strengthened APIP capability, enhanced human resource competencies, implemented risk management, strengthened SPIP, and expanded the use of risk-based supervision and digitalization. These efforts contribute to improving transparency, accountability, and the overall quality of governance in Bogor Regency..

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