



## International Conference on Law and Social Science

Editorial Office: postgraduate at Riau Islamic University, Universitas Islam Riau, Pekanbaru, Indonesia.

Phone: +62 85234073707, +62 85329106484

E-mail: [law\\_s3@uir.ac.id](mailto:law_s3@uir.ac.id)

Website : <https://pps.uir.ac.id/icls2024/>

### **CAPACITY BUILDING OF THE INSPECTORATE IN CONDUCTING INVESTIGATIVE AUDITS IN ROKAN HILIR REGENCY**

**Khairul Rahman<sup>a</sup>, Ramadan<sup>b</sup>, Annisa<sup>c</sup>**

<sup>a</sup>*Universitas Islam Riau,*

[khairul.ip@soc.uir.ac.id](mailto:khairul.ip@soc.uir.ac.id)

<sup>b</sup>*Universitas Islam Riau*

[ucuramadan733@gmail.com](mailto:ucuramadan733@gmail.com)

<sup>c</sup>*Universitas Islam Riau*

[annisa237@student.uir.ac.id](mailto:annisa237@student.uir.ac.id)

#### **ABSTRACT:**

The Inspectorate of Rokan Hilir Regency, as a Government Internal Supervisory Apparatus (APIP), plays a central role in ensuring accountability and effectiveness in financial and operational management at the regional level. To fulfill this role, the Inspectorate of Rokan Hilir Regency must continuously built its capacity to align with its functions. This research aims to analyze and evaluate the efforts of capacity building of the Inspectorate of Rokan Hilir Regency in conducting investigative audits. This study analyzes the strengths and weaknesses as well as the factors hindering the capacity building of the Inspectorate of Rokan Hilir Regency from the aspects of human resources development, organizational strengthening, and institutional reform. The research method employed in this study is qualitative research method, with direct interviews conducted with key informants such as Inspectors, Auditors at the Inspectorate of Rokan Hilir Regency, and auditees who have undergone investigative audits. The conclusion drawn by the researcher during the research implementation is that the Capacity Building of the Inspectorate in conducting Investigative Audits in Rokan Hilir Regency has not been optimally executed. This conclusion is based on the analysis of 3 (three) indicators, namely: Human Resources Development, Organizational Strengthening, and Institutional Reform. Among these indicators, the Human Resources Development indicator with assessment items of Recruitment and Training, and Education (training) of investigative audits are still low in implementation. Consequently, there are some auditors who still have antipathy towards the implementation of investigative audits. The research found several factors hindering the Capacity Building of the Inspectorate in conducting Investigative Audits in Rokan Hilir Regency, including budgetary constraints, auditor recruitment, the limited number of auditors participating in investigative training, and the absence of investigative audit guidelines.

**Keywords:** Capacity Building, Inspectorate, Investigative Audits

## I. Introduction

The challenges of civil-personnel professionalism at this time include opportunities for bureaucrat's abuse of authority and of the state, the Mafia of law, facing increasingly high global competition, other crucial issues. To achieve mutually accountable apartheid reforms require execution by motivation to look for effective and efficient ways.

Governments are institutions whose legitimacy comes from the people, hence the trust that people place on the organizers of governments must be offset by clean government. In reality, governments as public organisations face the problems of corruption, collusion, nepotism, inefficiency and inefficiency of state finances. (Tethool 2013)

The local government has the authority to govern the course of government and is no exception to the oversight provided by the local inspector. This intended to create a clean government in a particular area. It is expected that the government will be able to make it more difficult for the local government to make it more difficult for the local government to do so.

Surveillance is conducted as a preventive measure, or for repressive purposes to correct it. Oversight was an act intended to prevent possible lapses of government duties as the very basis was governed in the constitution and the corresponding position was governed by laws and therefore the basic corridor was the constitution of 1945.

According to statute 23 of 2014 on local government, the inspector as a government intern (apip) supervision apparatus was authorized to oversee the entire process of government administration. According to chapter 216 verse 2, which says the inspector of the territory has the task of helping the prefect build up and supervise

the administration of the government that is the local authority and the task of creating relief. When it comes to regional financial management, the inspector of state will be appointed a chief government officer (apip) of the county will be assigned to provide supervision from the planning and budgeting of the income and expenditures of the region (apbd) to the state accounting for apbd. (2014 article no. 23 article 380 clause 2 and government regulation no. 12 year 2019 on regional financial management.)

Further on the relationship of supervision with the local administration arrangement that supervision is basically every effort or activity to know and assess the actual reality of the carrying out of duty or activity, whether it is appropriate or not. The manifestation of the performance of surveillance is an activity that assesses a DE facto performance of the task, whereas the purpose of the stewardship is limited to a kind of cross check or a matching of the activities as predetermined or predetermined. So it's how it continues.

The county inspector was one of the elements of the government's internal monitoring apparatus (apip) in charge of internal audits or internal supervision. The Indonesian government auditor internal auditors association (aaipi) is all audit, review, monitoring, evaluation, and consultations activities on the performance of the organization's duties and functions in positive assurance that activities and programs have been run according to the standards and requirements that effectively and efficiently apply to the leaders' interests in order to create good influence.

Many Suggestions on the classification of audits or types of audits, of the general opinion of many scholars, audit audits can

be distinguished from their objective of being general audits (general audits) and special audits (special audits). The standard of the Indonesian government's internal audits (saipi) classifies the nature of the audit/ oversight into three groups: audit, performance audits, and audits for a purpose. 1) the audit is generally called the general audit because the beginning of the audit profession was the financial audit. The audit is intended to express interest in the normal presentation of financial statements; 2) performance audits (auditing audits) or generally known as audits (effectiveness, efficiency, and economy), which audits are performed to assess performance in information of effectiveness, economy, and efficiency a 5 strategic activities performed by a regional device organization (opd); 3) audits of a particular purpose (adtt) are audits performed with a specific purpose besides financial audits and performance audits. Certain objective audits (adtt) constituted the type of audits performed according to the objectives the presiding officer wanted to accomplish. Included in these audits are investigation audits, forensic audits, specific requests of individuals, audits on the procurement of goods and services, etc.

According to the 72-year rule of the Indonesian republic of Indonesia, 2019 on the change to the Indonesia republic's rule 18, 2016 state government, there has been a change in the structure of the regional inspector/city district district. In the 2016 state regulation of the republic of Indonesia number 18 on article 79 subsection (1) the section section section section (1) reads: the inspector of district/city type a comprises 1 (one) secretariat and 4 at the most (four) the assistant inspector, while the 72-year rule

of the Indonesian republic of 2019 article 79 was changed, which read as follows: Verses (1) the district inspector/city type a consists of 1 (one) secretariat and 5 (five) the assistant inspector. Assistant inspector 5 (five) that is above all for the administration of special investigations, public complaints and the performance of investigative duties. In the year 72, 2019, article 33a of the change to the government of the republic of Indonesia. In the case of potential abuse of authority and/or loss of state/municipal finances, the inspector of the district/city area performs the function referred to in article 33 verses (5) c without waiting for assignment from the regent/mayor/or governor asa central government representative.

The audit of investigations is one type of audit with a specific purpose that differs in basic with another kind of audit in the purpose of fraud, not giving an opinion or opinion on alleged fraud. According to the rules of the 2017 corporation of finance and development of the republic of Indonesia, guidelines governing the defensibility of investigative activities of the audit, investigation is the process of finding, finding, collecting, and systematically analyzing and analyzing evidence by an independent and competent person to establish the facts or events of any real and specific corruption and/or other specific purposes by the current regulations.

Although there are still a few phenomena in the investigation, the result of early observations conducted by researchers conducted by the investigation inspector of the rodistrict With the apathy of some auditors of the investigation conducted, the time spent is relatively longer than other types of audits, the investigation audits of

the rowing district inspector, the investigation audits through dumas (community call), and the development of the investigation requested by others such as the police, even the prosecutor's office made the inspector less than maximum in conducting surveillance due to the amount of manu's resources “**CAPACITY BUILDING OF THE INSPECTORATE IN CONDUCTING INVESTIGATIVE AUDITS IN ROKAN HILIR REGENCY**”

## **II. Legal Materials and Methods**

### **Concept of government and government science**

In the scientific study activity it has a target, each target can be learned from its different point of view and use a different instrument. An examination of common objectives (formal objects) when viewed from different angles (formal objects) with different tools produced different results. A study of the same object results in different disciplines. In what way and in what way is an event of the government viewed with regard to producing governmental science.

The government was originally formed to escape the circumstances of a region populated by a human being in chaos. That condition then forces the birth of a person with the influence it causes to form another group. In its development it is this group that later became a special group to do anything in the interest of people's protection and rescue. The group eventually became a minority with unlimited authority with a goal that they could do on behalf of the majority group (the people) or even of their own will.

The group then became the self-described party that claimed to be the sole rightful sovereign or "government." Governments are then defined asa group of people who are responsible for the use of

power/agency power (the international encyclopedia of social science). Government activity in an effort to nurture peace and security of the state then became the first authority, both internal and external. In those circumstances Max weber concluded that the government was nothing more than anything that successfully supported the claim that it was he who was exclusively entitled to exercise physical power to enforce the rules of a particular area. At least three principal things: first, it was to maintain its country

Government science is known as the study of government relations with those who are governed. This philosophical study tries to answer them all. By looking at the science of government through the basis of ontology, the anvil of epistemology, and the foundations of axiasis will be antethered from full governmental science.(Karniawati 2015)

The system of government is a study of how state institutions work with regard to the level of authority and accountability between state institutions there is a system of government where there is a close relationship between executive rule and parliament.(Anangkota 2017)

### **Decentralized concept**

Decentralized asa principle used in the field of government which is the opposite of the centralized principle. In the centralized principle of authority is in the central government and not distributed to the territory, so local officials only carry out the central government's will in administering the government in the area.

Decentralization generally describes the transfer of competence and ability and the responsibility for administering the public services obligations of the central government to better areas. In addition, decentralization can be interpreted as transferring functions and resources from the central government to local governments. In terms of function, where the provision of functions or services held by the central government should benefit

in a wider economic sphere. But on the other hand, local governments should be able to provide local public goods. Therefore, with decentralization it is hoped that local governments can provide better public service and create more democratic public-decision processes. The decentralization process could be made up of the building of this commission to lower levels of government to make allowances, to draw out independent receipts, to create a council elected by the people, a head of state elected by the state and the aid of a transfer from the central government. (Kharisma 2013)

Decentralized serves a wide range of purposes. In general the goal could be classified into two important variables, namely, the increasing efficiency and effectiveness of government arrangements (which is an efficient model model model model) approach and second, increasing community participation in government and development (which constitutes the participation / structural model). (Rira Nuradhawati 2019)

Decentralization can also be interpreted as a transition of responsibilities, authority, and resources (funding, human and other) from central governments to local governments. According to 1974's no. 5 act, "decentralized is the central surrender of government affairs to the region. The bestowal of authority to the local government, simply to attain an efficient government. Thus, the initiative, authority, and responsibility regarding the matters that are delegated by the center becomes the responsibility of the region, both political, planning, and administering. The execution device is the region itself.

Decentralized definitions are broad and diverse. The decentralized concept of mapping Smith is the extent to which power and authority are handed over through a geographical hierarchy within the state and also concerning the institutions and processes that enable such distribution to take place. He further said that decentralization required the division of state territory into smaller areas and the

formation of both administrative and political institutions in the area. From a different point of view, according to maddick decentralized, it was the legal submission of power to handle certain areas or functions to the autonomous region.

### **Regional government concept**

According to the 1945 chapter, in chapter 18 of the state of state the state of the republic of Indonesia is explained in verse 1 that the United States of the republic of Indonesia is divided over provinces and provinces, each province, district, and city having a rule governed by law. Then in verse 2, explain that the provinces, the districts, and the cities governed and administered the affairs of government on the principles of autonomy and relief assistance.

The role of regional governments in planning for development of regions is one of highly strategic authority and strategic positions connected with their functions as "public service" to promote community welfare, prosperity, security, justice and justice. For regional development planning is an activity to be implemented in the future in this matter, beginning with the stages of the development of programs and activities that involve the various elements thereof, for use and allocation of existing resources to promote general welfare in a given ward or region. The local government acted as a role in carrying out its duties and responsibilities, and the local government did the planning, both physically and physically construction by the local government. (Soares, Nurpratiwi, and Makmur 2015)

The local government is an activity closely related to the progress of an organization to sustain its existence. An organization where a group of humans displays behavior that illustrates the relationship between man and that organization. (Thaha 2009)

## **The concept of government management**

Management has a key role in moving all of the organization's resources in effectively and efficiently achieving goals. Therefore in running an organization, all the activities that are planned have great importance with management, and management is so closely linked with leadership, personal roles, information givers and decisions that the management process can be carried out according to desired purposes.

Management is an ability and skill to influence and govern others is directed or grouped to a predetermined target, either of human resources or other resources through the chain actions of planning, organizing, and supervision. It is thus hoped that the goal can be achieved quickly and precisely as planned.

Governance management as the demands of its existence and the demands of the law on the part of the local government may change with the demands of globalization, traditional feudal management patterns are replaced with a modern democratic pattern. At the very least because the management of governments cannot be loosened from global politics, national interests and certainly regional and local interests. (Redjo 2018)

The process of government management is seen in terms of government planning, the organization of government resources, the use of government resources, and the control of government itself. (Suharyadi 2015)

Through the use of both science and art such as skill and skill in the task at hand, a high degree of taste in the construction of all sectors, and a distinctive appearance as a ruler or leader. Therefore, as the core leadership is decision-making. To perform this series of actions can be identified.

## **Capacity development concept**

Capacity development refers to processes in which individuals, groups, institutions, organizations, and societies develop their

ability both individually and collectively to perform their functions, accomplish their maslaves, achieve their goals independently.

That capacity (structural building) development is defined as a process for doing something, or a series of motions, multi-level changes in individuals, groups, organizations and systems in order to strengthen the ability to adapt individuals and organizations to respond to existing environmental changes.

Capacity development (structural building) is generally understood as an effort to assist governments, communities or individuals in developing the skills and skills needed to achieve their goals. Capacity-building programs are often designed to strengthen the ability to evaluate their policy choices and effectively implement their decisions. Capacity-building may include education and training, policy and institutional reforms, as well as financial, technological and technological scholarship.

Capacity development may be prospered as a process of building capacity for individuals, groups or organizations. The development of capacities may also be defined as efforts to strengthen the capacity of individuals, groups or organizations that are exemplified by the development of capabilities, skills, potential and talents and mastery competency so that individuals, groups or organizations can endure and be able to handle the immediate and unexpected challenges of change. (Jenivia Dwi Ratnasari, Mochamad Makmur 1999)

Capacity development is certainly a step toward setting the conditions or qualities of both individual and agency to suit the needs of the environment. Capacity development has a goal to achieve good government arrangements primarily in public services that meet people's needs. Capacity development is generally a range of strategies for organizing input and process to achieve more optimal output and outcome as well as for arranging feedback to do sustainable repairs.

The application of capacity development must be done horizontally (through employees and leaders with general abilities and professionals at the same organization level) and vertically at different levels in the health organizations under the provincial government, non-profit and private. (Odelia 2018)

There are several necessary capacities for public organizations, that is, human resources, organizations, systems and networks. (Rahman, Febrian, and Wijaya 2023)

### **The concept of surveillance management**

Surveillance comes from the word "caution," gets a "an" and "an" ending, meaning judgment and guards. For relating to the analysis of the book, supervision is linked to management. Specifically the control management of the local government. Oversight is mandatory in every organization or government agency available. Within a local government there is a government agency that is responsible for control of the operation of the government, that of the inspector, whose duty and function of the inspector is to administer oversight to the governmental agencies in the area to the rural administration.

Management functions have an important position, which describes the performance intact of an administrative process with all its attendant dimensions. As mentioned, management functions have all aspects of supervision. In planning there are supervisors, in management there are supervisors, in evaluations there are supervisors. All of them require proper, consistent, and continuous supervision.

Supervision is a process that measures performance and sets in a predetermined direction, and this sense of supervision has developed and changed with the practical development of management and society. A sense of supervision developed from the nature of the foreman, controller, looking for faults to the pad

The control management is equally important it needs its role in the company, which owns the majority of the state. (Maharani and Sungkono 2023)

Surveillance functions are essential without supervision so that other functions will not function effectively and efficiently. Supervision is taking place not only in execution but also in planning and organizing. Basically there is also a process of evaluating to keep the whole activity in line. (Zanah, Sulaksana, and Terry 2016)

### **Regional development management concept**

The regional development management concept is based on regional development and development management. Construction management is a development system that begins with the data management and information support of development policy, the development evaluation and monitoring system, and the development reporting system. While the regional development (regional) is the proposed formulating of a land area that can be applied proportionately and proportionately to the region's potential.

Each individual might interpret the term development differently according to his own preferences, so that in time the definition of construction differed with one another. Therefore, we need to first get the core perspective on the basic meaning of development. Without a Shared perspective and criteria, we cannot know which countries have undergone rapid development and which have not. It is intended to contain a common perception of something that when in the language of scientific research should be valid and reliable. (Bakri Yusuf 2018)

Regional development includes broader sectors, not only economic sectors, but also contributing to other factors. One very influential factor is the bureaucratic factor in the region's running the government in the region. This bureaucratic factor will play a major role in government depending

on the duties and functions of each bureaucracy, and of course each bureaucracy has a vision and a mission to perform its duties and functions. What this writer in the scientific script will study regarding the duties and functions of the lower rokan district inspector in administering supervision.

### **Research methods**

The type of study that researchers use is a qualitative study method. This qualitative study method is often called naturalistic research because the study is done in natural conditions, as the ethnographi method is also called, since it was originally used more for cultural anthropological research, it was referred to as a qualitative method, because the data collected and its analysis was qualitative.

According to Creswell (2016:4) qualitative research is methods of exploration and understanding the meaning that some individuals or a group of people are perceived to stem from a social or humanitarian problem.

The research informant was taken from the inspector as the key informer, the young expert auditor, the former scant dukcapil of Rokan Hilir district, and the village companion. As for this type of research, it is descriptive, it is to describe and review data gleaned from in-depth interviews, observation, and documentation.

The qualitative data analysis in the study is done by using the data analysis design according to the interactive Miles and Huberman models, it reflects the three sub-processes that go interactive: data reduction, data appearance, and verification.

### **III. Result and Discussion**

Capacity development refers to processes in which individuals, groups, organizations, institutions, and societies develop their ability both individually and collectively to perform their functions, solve their

problems, achieve their goals independently. Thus, the development of territory's capacity here refers to the development of the capacity of local governments in carrying out function, solving problems and achieving organization goals or in other words the ability of local governments to run government (Nugraha, 2004:3).

That the development of inspection capacity in conducting investigative audits in Rokan Hilir districts in this study used the Grindle theory. According to the Grindle theory of human resource development (SDM), organizational reinforcement, institutional reform.

### **The development of human resources**

The development of human resources is intended to get a professional employee according to job requirements. Furthermore, human resources are a major element of the organization compared with other elements such as capital, technology, and money because man himself controls the other. (Maulyan 2019)

Human resources are a corporation's most important asset because of its role as the company's host of policy and operations. Resources possessed by companies such as capital, methods and machines could not deliver optimum results unless supported by human resources that were optimum.

Human resources development efforts can be implemented in various ways by performing the training given by companies/organizations to improve the quality and quality of employees.

Human resources development is one of the methods that organizations/industries try to make human resources into superior, competitive individuals. So to achieve the goal of the concept requires training. As for the purpose of such development, it can be reviewed from two sides, which are the corporate side and the employee side as human resources. When viewed from the corporate side, human resource development is intended to make

companies more competitive and competitive to bring in profits consistent with corporate objectives. To achieve that goal, the company needs some human resources development efforts to begin in the recruiting process to evaluate. From the standpoint of employees to the development of human resources can prepare competence for such workers if it is needed for a change in position or position in the long term as predicting possible changes in the population or the area. It is thus inferred that it is vital for human resources to provide competitive advantages for both the company and its employees. (Haratua, Thilal, and Cahyani 2023)

There are the five factors of production that an organization needs to be able to run optimally as we are commonly known as the 5m model, human, capital, machine, method, and material. But the most important factor for organizations is people. Man with all his resources both energy and mind is the designer for the other four factors. Therefore, it needs to be described as meaning the definition of human resources. The development of human resources as a concept is complex and masking and can be researched from many perspectives, with a focus on the roots debated in economic discipline, organizational theory and psychology. (Sunarsi 2018)

The development of inspection capacity for conducting investigation audits in Rokan Hilir district is closely related to the development of human resources in the online-branch inspector. In general, the inspection of lower rokan district continues to promote human resources, in the context of human resource development attention is given to the propping or provision of professional and technical personnel (recruiting), education and training (training), payroll/salarie).

Judging from human resource development indicators with recruiting, training, and education assessments items is still low. So the researchers draw the initial conclusion that development of inspection capacity to

audit investigations in Rokan Hilir districts for any human resource development indicators has not been optimal.

### **Organizational reinforcement**

Organizational reinforcement is an effort to influence service capacity in carrying out tasks under a controlled control.(Teovani Lodan 2022)

Strengthening the organization isa strategy that must be applied to the government agency in order to answer the challenges faced in the development of progress. As people's needs grow, it is required that they always adapt to them. It is important, therefore, for government agencies to increase employee productivity and eliminate performance that is deemed bad. So the services held by governments are in keeping with people's expectations. Organizations are constantly confronted with the fact that organizations must increase organizational balanced capacities with the demands of change. Thus developing capacity is directed to solidify its adaptability. In this context organizational coaching or organizational development is indispensable. Attention in this matter focuses on the challenge to strengthen the organization, a second focus in the capacity-building initiative.

Growing capacity through investigation audits, inspectors can increase their response to challenges and changes that may be met. This corresponds with the concept of organizational reinforcement that emphasizes the ability to adapt and develop. Through performing investigative audits, inspectors can strengthen aspects of transparency and accountability in the performance of their duties. These are fundamental steps in strengthening the organization, building trust and increasing accountability. An investigation audit may help the inspector to manage the risks and security of the organization by identifying potential problems or perils. The organization's strengthening not only on the structure and procedures but also on

the culture that supports innovation and increases constantly, with the increased capacity and quality of the investigation audit, stakeholders can increase stakeholder support and involvement. Organizational reinforcement often involves widespread support from those involved, including society and government.

Based on the organization's strengthening indicators with leadership items (leadership), the organizational culture, is running well enough. Because leadership is responsible and provides good leadership so that bias is well received by employees in the office. If there are new issues and rules for the auditors to discuss so that the teamwork is under way.

### **Institutional Reform**

Institutional reforms in the form of bulging value will not only promote agri-business and rural rice economies more quickly, but it will also boost people's competitiveness in the economy. The popular value of improving Japanese society was the imposition of shame on almost all elements of its society. (Ilyas 2018)

Through the development of inspection capacity, there is an effort to either change or renew structures, processes, and policies in order to improve the society's performance and effectiveness. Institutional reform often involves restructuring to ensure that societies can better function according to the demands of The Times. The development of inspector capacity could involve reform in existing surveillance systems. There may be changes in the methods, approaches, or technologies used in carrying out an investigation audit. The aim of these reforms is to increase accountability and transparency

Based on indicators of institutional reform with rules of main economics and politics (rule of the game for economic and political), and constitutional reform. With the application of good economic and political rules, especially those related to

good governance, it is hoped that there will be an increase in public trust in government and public institutions, including inspectorates.

Improved constitutional regulation could provide more powerful legitimacy for inspectors in performing investigative audits in lower rokan districts. This can strengthen public support for inspection capacity development efforts, contributing to sustainable development in downstream rokan. Through constitutional reform aimed at strengthening surveillance functions, inspectors are expected to increase public acceptance of the role and contribution of the inspector in conducting the investigation audits through the development of the inspector's capacity, with effort to either change or renew the structure, process, and policies in order to improve society's performance and effectiveness. Institutional reform often involves restructuring to ensure that societies can better function according to the demands of The Times. The development of inspector capacity could involve reform in existing surveillance systems. There may be changes in the methods, approaches, or technologies used in carrying out an investigation audit. The aim of these reforms is to increase accountability and transparency.

### **Factors impeding the investigation audit**

Some factors impeding the investigation audit that was faced in the development of inspection capacity capacity in conducting investigative audits in Rokan Hilir districts, include the following:

1. Budgetary constraints can become major obstacles to developing inspection capacity. A lack of budget could limit the ability to administer training, update equipment, or recruit additional personnel.
2. However, the rupiah still had a chance to strengthen to rp9,100 per dollar, he said. Based on the data gathered by researchers and direct field observation the number of

auditors performed by the inspectorate of lower rokn districts remains low. Where the total number of auditors in 2023 in the inspections of lower rokan district was 35 (thirty-five) people. This number only increased by 6 (six) from 2021 to 29 (twenty-nine). This amount was still less than the required auditors by the title map on the inspectorate of the lower district district that needed 79 (seventy-nine) the auditors. There is still a shortage of auditors in the inspections of the district district 44 (forty-four) downstream.

3. The small number of auditors attended the investigation audit. The training and education involved in the investigation audits, based on data obtained by current researchers the number of auditors who have attended new investigation audits is 10 (ten). This was only about 29% of the total auditors that had 35 lower robed district inspectors (thirty-five). Lack of participation of auditors for the investigation is due to the apathy of the auditor of the investigation itself. Where some auditors still felt mentally unprepared for having to cooperate with law enforcement officials in the performance of an investigation audit, and also had to appear as witnesses in court.
4. The government has set the 2007 inflation target at 6.3 percent and the year-on-year inflation rate at 6.5 percent.

#### IV. Conclusion and Suggestion

Based on research on development of inspection capacity in conducting investigation audits Rokan Hilir district, it is concluded that:

This is based on an analysis of 3 (three) those indicators: the development of human resources, the strengthening of organizations and institutional reforms. Which of the 3 (three) indicators is the development of human resources with the

recruiting and training and education (training) audit (training) of the underinvestigations. And thus resulted in some auditors who were still antagonistic toward the administration of the investigation audits.

The study found several factors against the development of the inspector's capacity in conducting the investigation audits of Rokan Hilir district, among which: 1) budget 2) the recruitment of auditor 3) the less auditors of the investigation. 4) no guidelines yet follow the audit of the investigations of the regional shipping inspector. After doing research on the development of inspection capacity in conducting investigation audits in Rokan Hilir district, the author tries to give the following advice: 1. In order for the inspection of lower rokan district to further increase inspection capacity development for its human resource development indicator, especially for the recruiting and education and training assessment items (training). Thus came the ideal conditions and the proper audit of investigations in lower rokan districts. 2. In order to reduce lower rokan district inspectors to eliminate the causes of development factors He said the rupiah was expected to strengthen to rp9,100 per dollar in the Jakarta interbank spot market on Tuesday. Based on the data gathered by researchers and direct field observations the number of auditors required by the inspector of the lower district of 44 (forty-four) people 3) increased the number of auditors attending the investigation audit. The training and education involved in the investigation audits, based on the low number of auditors that have attended the investigation audits should be 50% (fifty percents) of all auditors that the lower rogan-district inspectors of 35 (thirty-five). 4) set up investigative audit guidelines for the approvals of Rokan Hilir district.

#### Daftar Putaka

Anangkota, Muliadi. 2017.

“KLASIFIKASI SISTEM  
PEMERINTAHAN (Perspektif

- Pemerintahan Modern Kekinian).” *CosmoGov* 3 (2): 148–52.  
<https://doi.org/10.24198/cosmogov.v3i2.14725>.
- Bakri Yusuf, Harnina Ridwan. 2018. “MANAJEMEN KOMUNIKASI DALAM PENGELOLAAN INFORMASI PEMBANGUNAN DAERAH (Pada Biro Humas Dan PDE Sekretariat Daerah Propinsi Sulawesi Tenggara).” *Komunikasi Hasil Pemikiran Dan Penelitian* 4 (1): 50–64.
- Haratua, Chandra Sagul, Diandra Rafida Thilal, and Wulan Dwi Cahyani. 2023. “Analisis Pengembangan Sumber Daya Manusia (Studi Kasus Pada Perusahaan PT. Rahardja Ekalancar).” *Jurnal Ilmiah Pendidikan Dan Pembelajaran* 2 (2): 74–82.
- Ilyas, M. 2018. “Reformasi Kelembagaan Dan Kemandirian Perekonomian Pedesaan.” *Majalah Ilmiah DIAN ILMU* 11 (2).  
<https://doi.org/10.37849/midi.v11i2.17>.
- Jenivia Dwi Ratnasari, Mochamad Makmur, Heru Ribawanto. 1999. “PENGEMBANGAN KAPASITAS ( CAPACITY BUILDING) KELEMBAGAAN PADA BADAN KEPEGAWAIAN DAERAH KABUPATEN JOMBANG.” *Administrasi Publik (JAP)* 1 (3): 103–10.
- Karniawati, Nia. 2015. “Hakekat Ilmu Pemerintahan.” *Ilmu Pemerintahan* 1 (2): 205–15.
- Kharisma, Bayu. 2013. “Desentralisasi Fiskal Dan Pertumbuhan Ekonomi : Sebelum Dan Sesudah Era Desentralisasi Fiskal Di Indonesia.” *Jurnal Ekonomi Dan Studi Pembangunan* 14 (2): 101–19.
- Maharani, NAML, and S Sungkono. 2023. “Peranan Manajemen Pengawasan, Komitmen, Perencanaan Dan Kemampuan Karyawan.” *Madani: Jurnal ...* 1 (5): 829–32.  
<https://jurnal.penerbitdaarulhuda.my.id/index.php/MAJIM/article/view/307>  
<https://jurnal.penerbitdaarulhuda.my.id/index.php/MAJIM/article/view/File/307/334>.
- Maulyan, Feti Fatimah. 2019. “Peran Pelatihan Guna Meningkatkan Kualitas Sumber Daya Manusia Dan Pengembangan Karir : Theoretical Review.” *Sain Manajemen* 1 (1): 40–50.
- Odelia, Evi Maya. 2018. “Pengembangan Kapasitas Organisasi Melalui Penerapan Sistem Informasi Manajemen Rumah Sakit (SIMRS) Untuk Meningkatkan Mutu Pelayanan Kesehatan Di RSUD Dr. Mohamad Soewandhie Surabaya.” *Kebijakan Dan Manajemen Publik* 6 (1): 1–8.  
<http://journal.unair.ac.id/download-fullpapers-kmp943047242efull.pdf>.
- Rahman, Khairul, Ranggi Ade Febrian, and Mendra Wijaya. 2023. “Kapabilitas Pemerintah Daerah Dalam Penyelenggaraan Perlindungan Anak Di Kabupaten Rokan Hilir Provinsi Riau.” *Management Studies and Entrepreneurship Journal* 4 (6): 7863–70.
- Redjo, Samugyo Ibnu. 2018. “DINAMIKA MANAJEMEN PEMERINTAHAN DI INDONESIA.” *Academia Praja* 1 (2): 1–20.
- Rira Nuradhawati. 2019. “DINAMIKA SENTRALISASI DAN DESENTRALISASI DI INDONESIA.” *Academia Praja* 2 (1): 152–70.
- Soares, Armando, Ratih Nurpratiwi, and M Makmur. 2015. “PERANAN PEMERINTAH DAERAH DALAM PERENCANAAN PEMBANGUNAN DAERAH.” *JISIP: Jurnal Ilmu Sosial Dan Ilmu Pemerintahan* 4 (2): 231–36.
- Suharyadi, Herry. 2015. “Manajemen Pemerintahan Dalam Program Unit Reaksi Cepat Tambal Jalan Di Kota Bandung.” *Ilmu Pemerintahan* 2 (2): 241–44.
- Sunarsi, Denok. 2018. “PENGEMBANGAN SUMBER DAYA MANUSIA STRATEGIK & KARAKTERISRIK SISTEM PENDUKUNGNYA : SEBUAH

- TINJAUAN.” *Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)* 2 (3): 178–94.
- Teovani Lodan, Karol. 2022. “Penguatan Organisasi Dalam Pengembangan Kapasitas Di Dinas Kebudayaan Dan Pariwisata Kota Batam.” *Kebijakan: Jurnal Ilmu Administrasi* 13 (Vol. 13 No. 1): 1–6.  
<https://doi.org/10.23969/kebijakan.v13i1.4182>.
- Tethool, Leopold Paulus. 2013. “Pengembangan Kapasitas Inspektorat Kota Dalam Meningkatkan Kinerja Pengawasan Di Kota Tual.” *Paradigma* 2 (2): 202–11.
- Thaha, Rasyid. 2009. “PENATAAN KELEMBAGAAN PEMERINTAHAN DAERAH.” *Goverment: Jurnal Ilmu Pemerintahan* 2 (1): 39–61.
- Zanah, Rifki Faisal Miftaahul, Jaka Sulaksana, and George R Terry. 2016. “KEPUASAN KERJA KARYAWAN ( Suatu Kasus Di Home Industri Asri Rahayu Di Wilayah Majalengka ) MANAGEMENT FUNCTION EFFECT ON EMPLOYEE SATISFACTION ( A Case of Home Industry Asri Rahayu in Majalengka Region ) Manajemen Yang Berbeda Bergantung Pada Cara Dicapai.” *Ilmu Pertanian Dan Peternakan* 4 (2): 157–66.
- Peraturan Badan Pengawasan Keuangan dan Pembangunan Republik Indonesia Nomor 17 Tahun 2017 tentang Pedoman Pengelolaan Bidang Investigasi
- Peraturan Pemerintah Nomor 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah
- Undang-Undang Dasar Nomor 23 Tahun 2014 tentang Pemerintah Daerah