

Optimizing Government Internal Audit Quality Assurance in Regional Planning Reviews: A 2025 MCSP IPKD-Based Framework

Andri Krissetiyono^{1*}, Himawan Estu Bagijo²

¹E-mail: adjisaqaa@gmail.com

²E-mail: himestu@gmail.com

^{1,2}Universitas Narotama Surabaya, Indonesia

*corresponding author

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Abstract

Optimizing the quality assurance function of the Government Internal Supervisory Apparatus (APIP) is one of the important instruments in strengthening good governance, especially at the stage of reviewing regional planning documents. Although various regulations have regulated the role of APIP in the implementation of the Government Internal Control System (SPIP), the implementation of the review still tends to be oriented towards fulfilling administrative aspects and has not been able to fully guarantee the quality of the substance of the planning document. This study aims to analyze the arrangement of APIP's quality assurance function in the review of regional planning documents and examine its optimization based on the indicators of the Regional Corruption Prevention Index (IPKD) Monitoring, Controlling, Surveillance for Prevention (MCSP) in 2025. This research uses normative legal research methods with a statutory approach and a conceptual approach. Legal materials are analyzed in a qualitative descriptive manner through deductive reasoning with reference to relevant laws and regulations, doctrines, and scientific literature. The results of the study show that strengthening the quality assurance function of APIP requires the development of a review mechanism that not only focuses on administrative compliance, but also on assessing substance quality, planning consistency, risk management, and mitigation of potential corruption. The implementation of the MCSP 2025 IPKD indicator provides a preventive framework that is able to increase the effectiveness of internal supervision and support the realization of accountable, transparent, and integrity local governance.

INTRODUCTION

The implementation of local government is essentially directed to realize governance that is effective, accountable, transparent, and oriented to the public interest. One of the main instruments in realizing these goals is the preparation of quality regional development planning documents as the basis for policy formulation and regional budget allocation. Planning documents not only function as administrative guidelines, but are also a manifestation of the implementation of the principle of the rule of law which requires every government action to be carried out based on the authority, procedures, and substance stipulated in laws and regulations.¹ Therefore, each stage of preparing a planning document requires a control mechanism that is able to ensure the conformity between development goals, regional priorities, and the allocation of public resources.

Strengthening the government's internal supervision system is one of the strategic policies in encouraging the improvement of the quality of governance. Through Government Regulation Number 60 of 2008 concerning the Government Internal Control System, the Government Internal Supervisory Apparatus (APIP) is mandated to carry out internal supervision through audit, review, evaluation, monitoring, and other forms of supervision. This function is not only intended to find irregularities after a policy is implemented, but also to provide reasonable *assurance* that all government processes have been carried out in accordance with the provisions of the law and the principles of effectiveness, efficiency, and accountability.²

The development of the public sector supervision paradigm shows a shift from a repressive approach to a preventive approach. The orientation of supervision is no longer solely focused on the discovery of violations, but is directed at building a control system that is able to minimize potential deviations from the planning stage. In this context, the *quality assurance* function carried out by APIP has a strategic position because it is a mechanism to ensure that planning documents have met quality standards, policy consistency, compliance with regulations, and consider risk management aspects before being implemented into a regional development program.³

The urgency of strengthening this function is increasing after the introduction of the 2025 Regional Corruption Prevention Index (IPKD) Monitoring, Controlling,

¹ Philipus M. Hadjon, *Introduction to Indonesian Administrative Law* (Yogyakarta: Gadjah Mada University Press, 2015), 172.

² Indonesia, Government Regulation No. 60 of 2008 concerning the Government Internal Control System, Statute Book of the Republic of Indonesia No. 127 of 2008.

³ Ridwan HR, *State Administrative Law* (Jakarta: Rajawali Pers, 2020), 247–252.

Surveillance for Prevention (MCSP) developed by the Corruption Eradication Commission together with the Ministry of Home Affairs and the Financial and Development Supervisory Agency. Through this instrument, the planning area is placed as one of the sectors that has a high level of vulnerability to corrupt practices, abuse of authority, and intervention of interests that are not in line with regional development priorities. Therefore, APIP is required not only to carry out administrative reviews, but also to conduct substantive testing of the quality of planning documents as part of the corruption prevention strategy within local governments.⁴

Nevertheless, the implementation of APIP's quality assurance function in the practice of local government administration still faces various challenges. Reviews are often more focused on administrative completeness than on testing the substance of documents. This condition causes the supervision process to not be fully able to detect inconsistencies between development policy directions, regional priorities, performance indicators, and potential legal risks that can arise at the budgeting stage. As a result, the internal supervision function has not fully played a role as a preventive instrument in maintaining the quality of local governance.

Several previous studies have examined the role of APIP in the local government supervision system. The research conducted by Rizal Muttaqin focuses on APIP's contribution in improving regional financial accountability after the enactment of the Financial Relations Law between the Central Government and Regional Governments. The research shows that APIP has an important position in encouraging accountability in financial management, but has not specifically reviewed the *quality assurance* function of regional planning documents. Meanwhile, Lestari Handayani's research emphasizes APIP's *contribution* to quality assurance in improving bureaucratic reform without linking it to the implementation of the 2025 MCSP IPKD indicator as an instrument for corruption prevention.⁵

Based on this study, there is still research space that has not been widely discussed, namely regarding the optimization of APIP's *quality assurance* function at the stage of reviewing regional planning documents using the perspective of IPKD MCSP 2025. This study not only examines the normative aspects of APIP's authority, but also analyzes how

⁴ Corruption Eradication Commission, the Financial and Development Supervisory Agency, and the Ministry of Home Affairs, *Guidelines for the Assessment of the Regional Corruption Prevention Index (IPKD) Monitoring, Controlling, Surveillance for Prevention (MCSP) Year 2025* (Jakarta: KPK, 2025), 2-16.

⁵ Rizal Muttaqin, "The Role of APIP in Escorting Regional Financial Accountability After the Financial Relations Law between the Central Government and Regional Governments," *Journal of Accounting Research* (2023); Lestari Handayani, "Optimizing APIP Quality Assurance in Increasing the Bureaucratic Reform Index," *Journal of Governance* (2024).

the indicators in the 2025 MCSP IPKD can strengthen preventive supervision mechanisms to improve the quality of planning documents and minimize potential deviations from the early stages of local government implementation. Thus, this study offers a new perspective on strengthening the function of APIP as *an assurance provider* oriented towards preventing corruption and improving the quality of governance.

Based on this description, the formulation of the problem in this study includes: (1) How to regulate the *quality assurance function* of the Government Internal Supervisory Apparatus in the review of regional planning documents based on the provisions of laws and regulations? and (2) How to optimize *the quality assurance function* of the Government Internal Supervisory Apparatus in the review of regional planning documents based on the 2025 MCSP IPKD indicator?

METHODS

This research is *normative legal research* that places law as a system of norms that is studied through laws and regulations, doctrines, and various relevant legal literature. Normative legal research was chosen because the focus of the research is directed to analyze the regulation of the *quality assurance function* of the Government Internal Supervisory Apparatus (APIP) in the implementation of regional planning document reviews and its optimization based on the framework of the Regional Corruption Prevention Index (IPKD) Monitoring, Controlling, Surveillance for Prevention (MCSP) in 2025. This approach is used to assess the conformity of the legal norms that govern the government's internal control system with the development of corruption prevention policies in local governance through prescriptive analysis.⁶

This research uses two main approaches, namely the *statute approach* and the conceptual approach. The approach to laws and regulations is carried out by examining various regulations related to the implementation of local government, the government's internal control system, regional financial management, and the authority of APIP in carrying out its supervisory functions. The analysis is focused on the harmonization of provisions in Law Number 23 of 2014 concerning Regional Government, Law Number 30 of 2014 concerning Government Administration, Government Regulation Number 60 of 2008 concerning the Government Internal Control System, Government Regulation Number 12 of 2019 concerning Regional Financial Management, and the MCSP IPKD

⁶ Peter Mahmud Marzuki, *Legal Research*, Revised Edition (Jakarta: Kencana, 2017), 59–60.

Assessment Guidelines for 2025 as the latest instrument in strengthening the regional corruption prevention system.⁷

Meanwhile, a conceptual approach is used to analyze legal concepts that develop in the doctrine and scientific literature regarding *quality assurance*, internal government supervision, *good governance*, legal certainty, and the General Principles of Good Governance (AAUPB). This approach aims to build a legal argument regarding APIP's position as *an assurance provider* that not only performs the function of administrative inspection, but also ensures the quality of the substance of regional planning documents as part of preventive efforts to prevent irregularities in the administration of government.⁸

The legal materials used in this study consist of primary, secondary, and tertiary legal materials. Primary legal materials include laws and regulations that regulate local government, government administration, government internal control systems, regional financial management, and the 2025 MCSP IPKD guidelines. Secondary legal materials are obtained from law books, national and international journal articles, the results of previous research, and the doctrines of experts who have relevance to the object of research. The tertiary legal materials in the form of legal dictionaries, legal encyclopedias, and the Great Dictionary of the Indonesian Language are used to support the accuracy of terminology and clarify the legal concepts analyzed.

All legal materials are collected through *library research* with inventory, classification, and systematic tracing techniques for various relevant legal sources. Furthermore, legal materials are analyzed using a qualitative descriptive method with a deductive reasoning pattern, namely describing legal provisions and general concepts regarding government internal supervision to be applied in analyzing the optimization of APIP's *quality assurance function* at the stage of reviewing regional planning documents based on the 2025 MCSP IPKD indicators. Through this method, it is hoped that a comprehensive legal argument will be obtained regarding the strengthening of APIP's preventive function in supporting the realization of accountable, transparent, and integrity local governance.⁹

⁷ Johnny Ibrahim, *Theory and Methodology of Normative Law Research* (Malang: Bayumedia Publishing, 2013), 295–302.

⁸ Philipus M. Hadjon, *Introduction to Indonesian Administrative Law* (Yogyakarta: Gadjah Mada University Press, 2015), 172–180.

⁹ Soerjono Soekanto and Sri Mamudji, *Normative Legal Research: A Brief Review* (Jakarta: RajaGrafindo Persada, 2015), 13–15.

RESULTS AND DISCUSSION

1. Optimizing the Quality Assurance Function of Government Internal Supervisory Apparatus in the Review of Regional Planning Documents Based on the Provisions of Laws and Regulations

Regional development planning is one of the fundamental stages in the implementation of local government because it is the basis for the preparation of public policies, budget allocation, and the implementation of development programs. The Indonesian legal system places planning documents as legal instruments that bind all regional apparatus so that every policy to be implemented must be related to the planning documents that have been determined. This relationship shows that planning is not only understood as an administrative document, but also as a legal instrument that determines the direction of the implementation of local government in an accountable and measurable manner.¹⁰

The normative foundation regarding the implementation of local government emphasizes that regional development must be prepared based on the principles of effectiveness, efficiency, transparency, accountability, legal certainty, and community interests. This principle is reflected in Law Number 23 of 2014 concerning Regional Government, which requires local governments to systematically prepare development planning documents starting from RPJPD, RPJMD, RKPD to become the basis for the preparation of the APBD. The relationship between these documents shows that each stage has a hierarchical relationship so that changes to a document must still pay attention to consistency with the planning document that is on it.¹¹

In the practice of government administration, consistency between planning documents and development policies often faces various obstacles, including changes in political priorities, limited planning capacity, and weak internal control mechanisms. This condition has the potential to cause a discrepancy between the planned development program and the activities that ultimately obtain a budget allocation. This inconsistency not only reduces the effectiveness of regional development, but also increases the risk of administrative irregularities and abuse of authority in the budgeting process. Therefore, the existence of an internal supervision mechanism is very important to ensure that the entire planning process takes place in accordance with the applicable legal provisions.¹²

¹⁰ Philipus M. Hadjon, *Introduction to Indonesian Administrative Law* (Yogyakarta: Gadjah Mada University Press, 2015), 170.

¹¹ Indonesia, Law Number 23 of 2014 concerning Regional Government, Articles 258–266.

¹² Ridwan HR, *State Administrative Law* (Jakarta: Rajawali Pers, 2020), 245.

The main instrument of internal supervision in the administration of government is carried out by the Government Internal Supervisory Apparatus (APIP). Based on Government Regulation Number 60 of 2008 concerning the Government Internal Control System, APIP has the task of providing *reasonable assurance* on the achievement of the effectiveness of government administration, reliability of financial reporting, security of state assets, and compliance with laws and regulations. The scope of the task shows that the function of APIP is no longer limited to audit activities after a program is implemented, but also includes preventive supervision of the government implementation process from the planning stage.¹³

The concept of preventive supervision has developed along with the change in the paradigm of modern public administration which places APIP as an *assurance provider*. In this perspective, the *quality assurance* function is interpreted as a mechanism to give confidence that a process has been carried out according to the set standards, meets the principles of good governance, and is able to minimize the risk of irregularities. Thus, the review of regional planning documents is not enough to be carried out through an examination of administrative completeness, but must include an assessment of the quality of substance, alignment of development objectives, performance indicators, risk management, and compliance with national and regional policies.¹⁴

Normatively, the *quality assurance function* is also closely related to Law Number 30 of 2014 concerning Government Administration, especially regarding the application of the General Principles of Good Governance (AAUPB). The principle of legal certainty, the principle of prudence, the principle of openness, the principle of public interest, and the principle of not abusing authority are parameters that must be fulfilled in every administrative action of the government. Therefore, the review conducted by APIP is essentially a form of AAUPB implementation to ensure that every planning document is prepared through the correct procedures, has a clear legal basis, and is in line with regional development goals.¹⁵

When examined from the perspective of state administrative law, the function of APIP as *quality assurance* has a different character from the conventional audit function. Audits are generally oriented towards assessing the activities that have been completed (*post-audit*), while *quality assurance* places supervision in the early stages of the decision-

¹³ Indonesia, Government Regulation Number 60 of 2008 concerning the Government Internal Control System.

¹⁴ Internal Auditors Research Foundation, *Quality Assessment Manual for the Internal Audit Activity* (Florida: IIA, 2020), 15.

¹⁵ Indonesia, Law Number 30 of 2014 concerning Government Administration, Article 10.

making process (*pre-audit*). These differences have the consequence that APIP has a wider space to identify risks, provide recommendations for improvement, and prevent deviations before the policy gains budget legitimacy. This preventive approach is in line with the development of a public sector surveillance system that prioritizes prevention efforts over enforcement.¹⁶

The results of this study show that the regulation of the function of APIP in various laws and regulations has actually provided an adequate legal basis to carry out *the quality assurance function*. However, these various regulations have not regulated in detail the substantive standards for the review of planning documents that must be carried out by APIP. As a result, the implementation of reviews in various local governments is still highly dependent on the institutional capacity of APIP, the commitment of regional leaders, and the technical policies of each agency. This condition causes the quality of the implementation of the review to be not uniform and is still dominated by an administrative approach rather than *a risk-based approach (risk-based review)*.

These findings differ from Rizal Muttaqin's research which focuses on the contribution of APIP in improving the accountability of regional financial management after the enactment of the Financial Relations Law between the Central Government and Regional Governments. The research has not specifically discussed the function of *quality assurance* at the planning document review stage. Similarly, Lestari Handayani's research emphasizes the relationship between *APIP quality assurance* and the improvement of bureaucratic reform, without linking it to administrative legal aspects or corruption prevention mechanisms through the review of regional planning documents. Thus, this study offers a new perspective that positions the function of *quality assurance* as a preventive legal instrument to ensure the quality of development planning before entering the budgeting stage.

2. Optimizing the Quality Assurance Function of Government Internal Supervisory Apparatus in the Review of Regional Planning Documents Based on the 2025 MCSP IPKD

The development of corruption prevention policies in Indonesia shows a paradigm shift from a repressive approach to a preventive approach that places governance as the main instrument in minimizing the chance of irregularities. This paradigm shift is reflected in the development of the Regional Corruption Prevention Index (IPKD) Monitoring, Controlling, Surveillance for Prevention (MCSP) in 2025 prepared by the Corruption Eradication Commission (KPK) together with the Ministry of Home Affairs

¹⁶ OECD, *Public Integrity Handbook* (Paris: OECD Publishing, 2020), 61-69.

and the Financial and Development Supervisory Agency (BPKP). In contrast to the previous supervisory instruments that focused more on administrative fulfillment, the 2025 MCSP IPKD prioritizes strengthening the internal control system through indicators that are able to identify potential corruption from the regional development planning stage.¹⁷

Within the framework of the MCSP 2025 IPKD, the planning area is placed as one of the intervention areas that has a high level of risk of irregularities. The placement is based on the fact that most of the irregularities in regional financial management originate from the weak process of preparing planning documents, either in the form of mismatches between development priorities and proposed programs, the preparation of performance indicators that are not measurable, or the emergence of activities that do not have an adequate planning basis. Such conditions have the potential to result in inefficient use of the budget, reduce the quality of public services, and open up space for corruption, collusion, and nepotism in the implementation of local government.¹⁸

Based on the results of the analysis of the 2025 MCSP IPKD, the quality assurance function of APIP should no longer be understood as limited to administrative audit activities on the completeness of planning documents. APIP must develop a review mechanism that is able to provide confidence in the quality of the substance of the document through testing the consistency of development goals, the relevance of programs and activities, the suitability of performance indicators, the rationality of budget needs, and the identification of risks that have the potential to hinder the achievement of regional development goals. Thus, the review becomes a control instrument that is oriented towards improving the quality of policies, not just the fulfillment of administrative requirements before the document is approved.

This approach is in line with the concept of *quality assurance* in modern internal supervision which places internal auditors as strategic partners of the organization (*trusted advisors*). In this paradigm, APIP is not only tasked with providing an assessment of compliance with regulations, but also producing recommendations that are able to improve the quality of the local government decision-making process. The review of planning documents is a medium for APIP to provide input on program effectiveness, resource use efficiency, risk control, and policy suitability with regional medium-term

¹⁷ Corruption Eradication Commission, Ministry of Home Affairs, and Financial and Development Supervisory Agency, *Guidelines for Assessing the Regional Corruption Prevention Index (IPKD) Monitoring, Controlling, Surveillance for Prevention (MCSP) Year 2025* (Jakarta: KPK, 2025), 2–18.

¹⁸ *Ibid.*, 19–31.

development goals. Through this function, APIP plays an integral role in the *good governance* process that is oriented towards *value creation* for public sector organizations.¹⁹

From the perspective of state administrative law, strengthening *the quality assurance function of* APIP is also a concrete implementation of the General Principles of Good Governance (AAUPB), especially the principle of prudence, the principle of legal certainty, the principle of accountability, and the principle of public interest. The principle of prudence requires that every administrative decision be based on complete information and adequate analysis before it is determined to become a public policy. Therefore, the review process of planning documents must be able to ensure that all development programs have been prepared based on community needs, supported by valid data, have measurable performance indicators, and are in line with the direction of national and regional development policies. If the process is not carried out optimally, the risk of abuse of authority and policy deviations will be greater.

This study found that one of the main obstacles in the implementation of APIP's *quality assurance* function is the still dominant *compliance based review* approach. The focus of the review is more directed towards checking the suitability of document formats, administrative completeness, and fulfillment of formal procedures compared to testing the substance of the planning document. As a result, various fundamental weaknesses, such as mismatches between development objectives and priority programs, weak performance indicators, and low quality risk analysis are often not adequately identified before the document enters the budgeting stage. This condition shows that the preventive function of APIP has not been fully run effectively as expected in the framework of the 2025 MCSP IPKD.

According to this study, optimizing *the quality assurance* function of APIP requires several strategic steps. First, the preparation of a more comprehensive substantive review standard by including document consistency parameters, risk measurement, program effectiveness, and alignment of development indicators as part of the review process. Second, improving the competence of internal auditors through education and training on *risk management*, *performance auditing*, and risk-based governance so that APIP has the ability to conduct more in-depth analysis of planning documents. Third, strengthening coordination between APIP, the Regional Development Planning Agency (Bappeda), regional apparatus, and other stakeholders so that the recommendations of the review

¹⁹ The Institute of Internal Auditors (IIA), *International Professional Practices Framework (IPPF): Global Internal Audit Standards* (Lake Mary: IIA, 2024), 7-15.

results can be implemented effectively in the process of formulating regional development policies.

In addition, the digitization of the review process is also an important aspect in supporting the implementation of the 2025 MCSP IPKD. The use of an integrated information system allows APIP to monitor the consistency of planning documents more quickly, objectively, and well-documented. Data integration between RPJMD, RKPD, Regional Apparatus Strategic Plan, Regional Apparatus Planning, and budgeting documents will facilitate the process of identifying program inconsistencies and policy changes that do not have a planning basis. The technology-based supervision system also increases transparency and accountability in the implementation of local government.

The findings of this study differ from Rizal Muttaqin's research which focuses on the role of APIP in increasing the accountability of regional financial management after the enactment of the Financial Relations Law between the Central Government and Regional Governments. The research is more oriented towards the aspect of financial supervision so that it has not examined the strengthening of *the quality assurance* function in the planning document review stage. Similarly, Lestari Handayani's research links APIP *quality assurance* with increased bureaucratic reform, but has not placed the 2025 MCSP IPKD indicator as the main analytical instrument in preventing potential corruption from the planning stage. Therefore, this study offers a novelty in the form of an integration analysis between *the quality assurance* function, state administrative law, and the MCSP 2025 IPKD indicator as a preventive supervision model in the implementation of local government.²⁰

Thus, optimizing the *quality assurance* function of APIP is not enough to be done through strengthening regulations alone, but also requires a paradigm shift in supervision from administrative orientation to *quality-based supervision* and risk-based supervision. The implementation of the 2025 MCSP IPKD indicator is a momentum for local governments to make APIP a *strategic assurance provider* that is able to ensure that each planning document meets the principles of legality, accountability, effectiveness, and integrity before becoming the basis for regional budget preparation. Through strengthening this function, APIP not only plays a role as an internal supervisory apparatus, but also as the main instrument in building a sustainable corruption prevention system and realizing quality local governance.

²⁰ Philipus M. Hadjon, *Introduction to Indonesian Administrative Law* (Yogyakarta: Gadjah Mada University Press, 2015), 182–186.

CONCLUSION

This research shows that the *quality assurance* function of the Government Internal Supervisory Apparatus (APIP) in reviewing regional planning documents has an adequate legal basis through various laws and regulations, including Government Regulation Number 60 of 2008 concerning the Government Internal Control System, Law Number 23 of 2014 concerning Regional Government, and Law Number 30 of 2014 concerning Government Administration. However, the implementation of this function in practice is still dominated by an administrative approach oriented to the fulfillment of documents, so that it is not yet fully able to guarantee the quality of the substance of regional development planning. As a result, APIP's preventive function as *quality assurance* in ensuring the consistency, legality, and accountability of planning documents has not run optimally.

Optimizing APIP's *quality assurance function* based on the Regional Corruption Prevention Index (IPKD) Monitoring, Controlling, Surveillance for Prevention (MCSP) in 2025 requires a change in the supervisory paradigm from just *a compliance-based review* to *a risk-based and quality-based review*. The review of planning documents must be directed to assessing the substance, consistency between planning documents, identifying risks, program effectiveness, and mitigating potential corruption from the planning stage. Strengthening APIP's competence, preparing more comprehensive review standards, utilizing information technology, and synergy between institutions are strategic steps to increase the effectiveness of the *quality assurance* function. Thus, APIP not only plays a role as an internal supervisory apparatus that ensures compliance with regulations, but also as a strategic instrument in building a corruption prevention system and realizing local governance that is accountable, transparent, integrity, and oriented towards improving the quality of public services.

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