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## **An Analysis of the Corruption Prevention Function in Local Government Oversight: A Case Study of the Assistant Inspector for Supervision at the Jombang Regency Inspectorate**

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### ABSTRACT

This study aims to analyze the function of preventing corruption crimes carried out by the Assistant Inspector (Urban) for Investigation at the Jombang Regency Inspectorate. This study uses a qualitative approach with a descriptive method. Data was obtained through in-depth interviews with Inspectorate officials, document reviews, and observations of the supervision mechanisms applied in the field of investigation. The analysis was carried out using the theory of government supervision and the concept of good governance to evaluate the effectiveness of the corruption prevention function carried out by the Urban Investigation Division. The results of the study show that the Urban Investigation Division at the Jombang Regency Inspectorate has an important role in detecting potential corruption through investigative audits and monitoring of the implementation of local government. The prevention function is carried out through a series of activities, such as compliance audits, special checks on suspected irregularities, and recommendations for improving financial and administrative governance. In addition, coordination with law enforcement officials is also part of strategic efforts to identify and follow up on indications of corruption. However, this study also found several obstacles in the implementation of investigative supervision, such as limited human resources, lack of technological support in the supervision system, and resistance from supervised parties. These obstacles hinder the optimization of corruption prevention functions that should be able to run more effectively. Therefore, a strategy is needed to increase the capacity of supervisory apparatus, strengthen regulations, and optimize the use of information technology in the supervisory system. Thus, this study emphasizes that the function of preventing corruption through the supervision of the Inspectorate for Investigation at the Jombang Regency Inspectorate has been running, but it still needs to be strengthened in several aspects to be more effective. The implications of this study are expected to provide recommendations for local governments in improving supervisory mechanisms to create more accountable and transparent governance.

## INTRODUCTION

Corruption in Indonesia has become a serious problem that hinders the development and welfare of the community. Various corruption cases with huge state losses have been revealed, showing how urgent efforts are to prevent corruption crimes. One of the largest corruption cases is that involving PT Timah, with total state losses reaching Rp 300 trillion (Haikal et al., n.d.; Nurrohmah & Setiawati, 2025). The case involved collaboration between PT Timah executives and several illegal tin mining companies operating in PT Timah's concession areas without official permits. In addition to financial losses, these illegal mining activities also cause significant environmental damage. Another case is alleged corruption in crude oil governance in Pertamina's Subholding, with state losses of Rp 193.7 trillion. Investigators from the Attorney General's Office

found that there was a conspiracy between state officials and brokers in the management of Pertamina's crude oil and refinery products during the 2018-2023 period (suarasurabaya.net).

In 2024, to be precise, until December 16, the KPK has conducted 68 investigations, 142 investigations, 79 prosecutions, and resolved 83 cases that have permanent legal force and executed 99 cases. In addition, the KPK also carried out five arrest operations involving allegations of corruption in the procurement of goods/services in the Labuhanbatu Regency Budget, extortion within the Sidoarjo City Government, gratuities in the South Kalimantan Provincial Government, and extortion in the Bengkulu and Pekanbaru Governments. This effort shows the intensity of the KPK's work in cracking down on corruption cases throughout 2024 (kpk.go.id).

Table 1. Corruption Crimes by Agency

Agency	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
House of Representatives of the Republic of Indonesia	3	15	9	4	7		1	1		10
Ministry	21	39	31	47	44	12	19	26	52	40
BUMN/BUMD	5	11	13	5	17	6	8	12	34	38
Commission						2				9
Provincial Government	18	13	15	29	11	11	5	16	22	27
Regency/City Government	10	21	53	114	66	50	75	65	53	30
Sum	57	99	121	199	145	91	108	120	161	154

Source: kpk.go.id (data processed by researchers, 2025)

Based on the data in the above, the data shows that the Regency/City Government (Pemkab/Pemkot) is the agency that is most involved in corruption cases, with the peak of cases in 2018 reaching 114 cases. Despite the decline, the number still dominates compared to other agencies. Therefore, it is necessary to conduct research to analyze how the preventive function is carried out by internal supervisory institutions such as the Inspectorate.

The Indonesian government has made efforts to combat corruption through various policies and supervisory institutions, one of which is the Regional Inspectorate (Rumihin et al., 2023). The Inspectorate

has the main task of assisting the Regent in coaching and supervising the implementation of government affairs under the authority of the Regional and assisting tasks by the Regional Apparatus, as well as coaching and supervising the implementation of village government affairs (Rahayu, 2022). The Inspectorate has a special field that is responsible for carrying out part of the Inspectorate's affairs in implementing policies in the field of investigation and handling public complaints. In addition, the Inspectorate also has an important task in supervising local governance, including detecting and preventing potential corruption (Masyitoh et al., 2015). The Urban for Investigation as part of the Jombang

Regency Inspectorate plays a role in conducting investigative audits, verifying complaints, and recommending preventive measures. Analyzing the effectiveness of the prevention function carried out will provide an idea of the extent to which this supervision is able to reduce the number of corruptions.

Efforts to eradicate corruption do not only rely on the enforcement aspect, but must also be strengthened with effective prevention mechanisms (Budiman, 2021). This research is expected to identify weaknesses and challenges in the prevention function carried out by the Inspectorate, as well as provide recommendations to improve the effectiveness of supervision and risk mitigation of corruption at the regional level.

Jombang Regency, as one of the regions in Indonesia, is certainly inseparable from the risk of abuse of authority in the administration of government. In 2021, corruption cases ensnared eight villages in Jombang Regency. One of the cases involved Catur Budi Setyo, the former Head of Mojowarno Village, who was involved in a corruption crime. In 2023, the Jombang District Attorney's Office examined 25 people related to alleged corruption in the procurement of porang

seeds worth IDR 1.5 billion. The audit is focused on the credit process and the procurement of the porang seeds (rri.co.id). In 2024, there will be a case of alleged corruption related to the management of grant funds amounting to IDR 3,151,500,000 sourced from the Regional Revenue and Expenditure Budget (APBD) of the East Java Provincial Government for the 2021 fiscal year. The funds are allocated to 21 Community Groups (Pokmas) in Jombang Regency. This case dragged the name of a prosecutor at the Jombang District Prosecutor's Office who allegedly received funds from the main defendant, Fiqi Efendi. Fiqi Efendi, who was previously a fugitive since July 2024, was arrested by the Jombang District Attorney's Office in October 2024. He is suspected of being involved in the irregularities of the grant program (Surabaya.kompas.com).

The Jombang Regency Inspectorate was formed in 2021 based on the Jombang Regent Regulation Number 95 of 2021 concerning the Position, Organizational Structure, Description of Main Duties and Functions and Work Procedures of the Jombang Regency Inspectorate (Figure 1.)

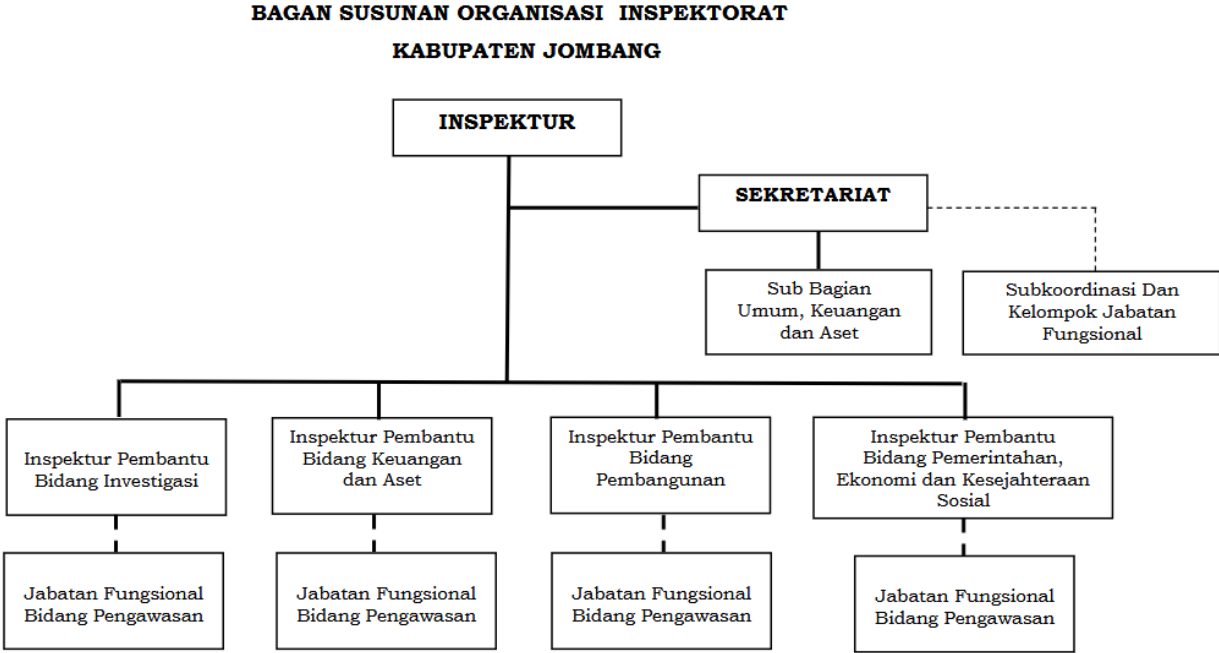


Figure 1. Organizational Structure of the Jombang Regency Inspectorate  
Source: Jombang Regent Regulation Number 95 of 2021

The Organizational Structure Chart of the Jombang Regency Inspectorate shows the institutional structure that is tasked with supervising the running of local government. The Inspectorate is headed by an Inspector who is responsible for all supervision and inspection activities. In carrying out his duties, the Inspector is assisted by the Secretariat which handles the administration and operations of the Inspectorate, which consists of the General, Finance, and Assets Sub-Division, as well as Sub-Coordination and Functional Position Groups. Under the Inspector, there are several Assistant Inspectors who have supervisory duties in their respective fields. Quoted in accordance with Perbup 95 of 2021 concerning the SOTK of the Jombang Regency Inspectorate, the following are the main duties of each Assistant Inspector:

1. The Assistant Inspector for Investigation has the main task of carrying out part of the Inspectorate's affairs in implementing policies in the Investigation Sector and handling public complaint cases.
2. The Assistant Inspector for Finance and Assets has the main task of carrying out part of the Inspectorate's affairs in implementing policies in the field of finance and assets
3. The Assistant Inspector for Development has the main task of carrying out part of the Inspectorate's affairs in implementing policies in the Development Sector
4. The Assistant Inspector for Government, Economy and Social Welfare has the main task of carrying out part of the Inspectorate's affairs in implementing policies in the fields of government, economy and social welfare.

Each Assistant Inspector is supported by a Supervisory Functional Position which plays a role in the technical implementation of supervision which in carrying out their duties is responsible to the Assistant Inspector in accordance with their field. Overall, the Jombang Regency Inspectorate carries out the following functions:

1. Formulation of technical policies in the field of supervision and supervision facilitation
2. Implementation of guidance and supervision of the implementation of Village Government and the implementation of Village Government affairs
3. Implementation of internal supervision of performance and finances through audits, reviews, evaluations, monitoring and other supervisory activities
4. Implementation of supervision for specific purposes on assignment from the Regent and/or Governor as a Representative of the Central Government
5. Preparation of Supervision Results Report
6. Coordination of Corruption Prevention
7. Supervision of the implementation of the bureaucratic reform program
8. Implementation of Inspectorate administration
9. The implementation of other functions given by the Regent is related to their duties and functions

This structure is designed to ensure transparent, accountable governance, and prevent irregularities or corruption in the implementation of government. Over time, in carrying out the task of coaching and supervising the implementation of government affairs, the Jombang Regency Inspectorate carries out in accordance with **the Jombang Regent Regulation Number 44 of 2024 concerning the Development and Supervision of the Implementation of Regional Government by the Inspectorate which was stipulated on June 25, 2024.**

This study can provide insight into the role of Irban in the Investigation Division in the prevention of corruption in Jombang Regency, identify obstacles faced in the implementation of the supervisory function by the Investigation Division, and evaluate the solutions and strategies that have been implemented to increase the effectiveness of supervision in the Investigation Division in corruption prevention. By conducting a special study

on the supervision of Irban in the Investigation Field, this study can provide insight into the role of Irban in the Investigation Division in the prevention of corruption crimes in Jombang Regency, identify the obstacles faced in the implementation of the supervisory function by the Investigation Irban, and evaluate the solutions and strategies that have been implemented to increase the effectiveness of supervision in the Investigation Irban in corruption prevention.

### **The Basic Concept of Corruption**

Corruption is one of the main problems in governance that negatively impacts political, economic, and community welfare (Hastuti, 2018; Kharisma, 2014; Linawati et al., 2021). Corruption occurs when a person who has authority or public office abuses his power for the benefit of a particular person or group (Al Hafis & Yogya, 2017; Haliim, 2020; Setiadi, 2018). According to Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, this action includes abuse of authority, bribery, embezzlement in office, extortion, and unauthorized gratuities. Corruption is an act of abuse of power or authority for personal gain that is detrimental to the public interest (Pasmatuti, 2019; Wibowo, 2013). *Transparency International (TI)* defines corruption as the abuse of power for personal gain, both in the form of bribery, nepotism, and gratuities (Faisal, 2018; Rosikah & Listianingsih, 2022). In social life, people interpret corruption as embezzlement of money belonging to the state or office and accepting bribes in relation to their position or job (Arifudin, et al, 2021). In his theory, Klitgaard (2002) explains that corruption occurs when there is a monopoly of power combined with freedom in decision-making without adequate accountability.

The impact of corruption is very detrimental, including weakening public trust in the government, hindering economic development, and increasing social inequality (Rizqiyani et al., 2024; Yusrina et al., 2023). Therefore, efforts to eradicate corruption must be carried out systematically through strengthening regulations, increasing transparency, strict law enforcement, and anti-corruption education

to the public. Without strong commitment from all parties, corruption will continue to be an obstacle to the creation of a clean and integrity government.

### **Theory Fraud Triangle**

The Fraud Triangle Theory by Cressey in Prayoga & Sudarmaji (2019). This theory explains that corruption occurs due to three main factors: pressure, opportunity, and *rationalization*. Pressure is a factor that encourages a person to commit corrupt acts (Hardinto et al., 2020; Hasuti & Wiratno, 2020). This pressure can be financial or non-financial. In the context of bureaucracy, public officials may face pressure from superiors or external parties to commit deviant actions, such as accepting bribes for personal gain or the interests of certain groups (Prabowo, 2022). Opportunity is a condition that allows individuals to commit acts of corruption with a low risk of being caught or punished (Marbun & Laracaka, 2019). This opportunity often arises due to weak supervisory systems, lack of transparency, or gaps in regulations that allow abuse of authority (Rosidah et al., 2023). Therefore, one of the main strategies in preventing corruption is to reduce opportunities through a strict supervision system, both internal and external. Strengthening audit mechanisms, transparency in financial management, and the implementation of e-government can close loopholes for individuals who have the potential to commit corruption. Rationalization is a justification made by the perpetrator to justify his corrupt actions. Individuals who commit corruption often do not see themselves as criminals, but as victims of circumstances or someone who simply takes their "rights" (Marwiyah, 2015). To overcome this rationalization factor, it is necessary to build a culture of integrity in the organizational and community environment. Anti-corruption education, moral development, and the cultivation of ethics in public service are important steps in forming awareness that corruption is an act that cannot be justified under any circumstances.

Based on the Fraud Triangle Theory, corruption prevention strategies can be focused on efforts to reduce or eliminate one or more of the three elements (BPPK Journal, 2018). By implementing

this strategy, the potential for corruption in organizations or government institutions can be significantly minimized

### **Theories Good Governance**

Good *governance principles* such as transparency, accountability, public participation, and the rule of law are key factors in preventing corruption (Hajar et al., 2021; Maranjaya, 2022). *Good Governance* refers to a government system that is transparent, accountable, participatory, and based on the law. If these principles are properly applied, then the loopholes for corrupt practices can be minimized. Transparency ensures that every governance process, including budget management and decision-making, is clearly accessible to the public (Rofiah et al., 2023). With transparency, the potential for abuse of authority can be reduced, for example through an *e-government* system that reduces direct interaction between officials and the public. Accountability requires every public official to be responsible for the actions and decisions they make (Rosidah et al., 2023; Tampubolon et al., 2023). With periodic audits and financial statements that are publicly accessible, officials cannot easily commit corruption without supervision. Public participation is a crucial factor in government supervision, where the public can be involved in policy formulation, supervise the running of government, and report alleged corruption through *whistleblowing mechanisms* (Ulum & Raviona, 2023). Finally, the rule of law ensures that the law is enforced fairly and indiscriminately, so that corrupt perpetrators receive appropriate sanctions and a deterrent effect can be instilled. By consistently applying these four *principles of Good Governance*, the government can create a system that is more transparent, effective, and with integrity in preventing corruption crimes (Maranjaya, 2022).

### **Surveillance Theory**

Supervision is one of the main functions in management which aims to ensure that every organizational activity runs in accordance with the planned that has been set (Batlajery, 2016). According to Patma et al., 2019, supervision is the process of determining what has been achieved,

evaluating results, and making corrections to deviations to achieve the planned goals. In the context of governance, supervision plays an important role in maintaining the effectiveness and efficiency of the bureaucracy, especially in preventing irregularities that can lead to acts of corruption. This is in line with the views of Koontz and O'Donnell in their book Siregar (2022) who emphasized that supervision is a process of measuring and correcting activities carried out in accordance with predetermined standards. In addition, Robert J. Mockler in Cen (2023) stated that supervision must be carried out systematically, starting from setting performance standards, designing an information feedback system, comparing actual results with standards, to taking corrective actions if deviations are found. This approach emphasizes the importance of a structured and data-based supervisory system to be more effective in controlling the running of an organization or government institution.

In the context of the Regional Inspectorate, supervision must be oriented towards the early detection of potential corruption and strengthening the internal control system to prevent acts of abuse of authority. Supervision can be carried out through internal and external mechanisms (Pratama & Pambudhi, 2021). Internal Supervision is carried out by government agencies, such as the Inspectorate, through auditing and supervising the performance of state apparatus. External Supervision involves the participation of the public, the media, and independent institutions such as the Corruption Eradication Commission (KPK) in controlling public policy.

Supervision theory is also closely related to the concepts of accountability and transparency. Mardiasmo (2021) emphasized that in the public sector, effective supervision must be accompanied by transparent financial reporting and a strong accountability system. This is important to prevent acts of manipulation and misappropriation of the budget which are often a loophole for corruption crimes. With a good supervisory system, the government can increase public trust and ensure that

every policy taken really benefits the wider community (Julianti, 2024; Rosidah et al., 2023). In an effort to prevent corruption, supervision by the Regional Inspectorate has a strategic role in detecting and following up on every indication of irregularities in the local government environment (Gamar & Djamhuri, 2015; Utama, 2018). The Financial and Development Supervisory Agency emphasizes that internal supervision must be carried out with a *risk-based approach (risk-based audit)* to identify corruption-prone points (BPKP, 2018). In addition, the KPK (2020) also emphasized that the Regional Inspectorate must strengthen the reporting mechanism and *whistleblower* system to encourage public participation in supervision. Thus, strong and systematic supervision can be the main instrument in efforts to prevent corrupt crimes in the government environment.

#### **Definition of Inspectorate**

The Inspectorate is an internal supervisory institution in the government structure that has the main task of supervising, auditing, and evaluating the performance and financial governance of government agencies. According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), the Inspectorate is part of the Government Internal Supervision Apparatus (APIP) which is responsible to regional heads in carrying out the supervisory function of the implementation of local government policies, programs, and activities. In addition, in the Regulation of the Minister of Home Affairs Number 64 of 2007 concerning Technical Guidelines for the Organization and Work Procedures of Provincial and Regency/City Inspectorates, it is explained that the Inspectorate has the task of assisting regional heads in carrying out guidance and supervision over the implementation of local government, including in financial aspects, program planning, and compliance with applicable regulations. The Inspectorate also plays a role in conducting audits, reviews,

evaluations, monitoring, and providing recommendations on various aspects of governance in accordance with the principles of transparency and accountability.

In the context of eradicating corruption, the Inspectorate has a strategic role as an internal control system that detects and prevents potential financial irregularities and abuse of authority in government agencies. The effectiveness of the Inspectorate is highly dependent on independence, competent human resources, and coordination with external institutions such as the Audit Board (BPK), the Corruption Eradication Commission (KPK), and other law enforcement officials.

#### **The Role of the Inspectorate in Corruption Prevention**

The Inspectorate has a strategic role in preventing corruption in the local government environment. As an internal supervisory institution, the Inspectorate is tasked with ensuring that all government activities run in accordance with the principles of transparency, accountability, and good governance (Bakri et al., 2019). In carrying out its internal supervision function, the Inspectorate conducts various audit, review, evaluation, monitoring and other supervision mechanisms. In addition, the Inspectorate is also tasked with providing recommendations for improvement to local governments to improve the internal control system to prevent corrupt practices. With strict and systematic supervision, the Inspectorate can detect potential irregularities early and encourage a culture of compliance with applicable regulations. In addition, the Inspectorate also plays a role in increasing the awareness and understanding of state civil servants regarding the risks and negative impacts of corruption through anti-corruption socialization and training (Kurniasari et al., 2018). Thus, the Inspectorate is one of the key elements in the effort to create a clean and corruption-free government.

## **METHODS**

This study uses a qualitative approach with a case study method. This approach was chosen because the research aims to understand in depth the function of preventing corruption crimes in the context of supervision by the Jombang Regency Inspectorate, especially in the Investigation Division. This research was conducted at the Jombang Regency Inspectorate, as an internal supervisory institution of the local government that has a strategic role in corruption prevention. The subjects of the study consist of: (1) Inspectorate officials and auditors involved in the supervision and investigation of cases of irregularities. (2) Local government employees who are the object of supervision of the Inspectorate. The data collection technique in this study is by in-depth interviews with key informants such as Inspectorate officials, auditors, and academics who understand the supervisory system in corruption prevention, observation of supervisory practices carried out by Irban in the Investigation Field, documentation, namely collecting data from supervisory reports, related regulations, and relevant official documents

Qualitative data analysis techniques are a systematic process in interpreting and understanding the meaning of the collected data. One of the widely used models is the qualitative data analysis model developed by Miles, Huberman and Saldana which consists of three main stages, namely *data* reduction, *data* display, and conclusion drawing/verification. This model is interactive and takes place continuously during the research process (Sugiyono, 2017).

## **RESULTS AND DISCUSSION**

The fight against corruption in the Jombang Regency government cannot be separated from the role of leaders who provide clear instructions that corruption must be eliminated. It is contained in the Internal Audit Charter which was prepared in order to provide limits on the authority, responsibility and scope of supervision that are the duties of APIP, so that Internal Supervision can be carried out optimally and Jombang Regent Regulation Number 44 of 2024 concerning the Development and Supervision of the Implementation of Regional Government by the Inspectorate

These instructions and regulations show the Jombang Regency Government's strong commitment to building a transparent and accountable government system. With a clear legal basis, the Jombang Regency Inspectorate has a more decisive role in supervising the implementation of local government. The implementation of these various regulations is realized through routine audits, evaluation of the performance of regional apparatus, and enforcement of discipline against apparatus that is proven to have committed irregularities. In addition, the Inspectorate also plays a role in providing assistance and guidance to Regional Apparatus Organizations (OPD) so that the policies implemented are in line with the principles of clean governance. Preventive measures such as anti-corruption socialization, strengthening the culture of integrity, and improving the internal control system are the main strategies in ensuring the effectiveness of the supervision program. Thus, the existence of this comprehensive regulation is expected to strengthen efforts to prevent corruption and build a more professional and oriented bureaucracy towards clean and integrity public services.

The Jombang Regency Inspectorate as the Government Internal Supervisory Apparatus (APIP), has a strategic role in efforts to prevent corruption through various main programs outlined in the Annual Supervision Work Program based on the Decree of the Regent of Jombang Number: 100.3.3.2/433/415.10.1.3/2024 concerning the Annual Supervision Work Program for the Implementation of Regional Government by the Inspectorate in 2025 which aims to reduce gratuity practices that can open up opportunities for corruption crimes and encourage civil servants to consistently comply with anti-corruption principles in carrying out their duties. Furthermore, the Inspectorate also monitors the State Apparatus Wealth Report (LHKAN), the submission of state apparatus wealth reports (LHKAN) is carried out through the State Apparatus Wealth Report (LHKPN) for state administrators and certain designated positions, and through the Annual Taxpayer Notification Letter (SPT) for State

Apparatus that is not required by LHKPN, in order to increase transparency and compliance of officials in reporting their assets as a preventive measure against corrupt practices. With these programs, the Inspectorate is expected to be able to strengthen the internal supervision system and form a cleaner and more transparent bureaucratic environment.

The effectiveness of supervision by the Investigation Irban at the Jombang Regency Inspectorate can be measured through its role in detecting and preventing corrupt acts within the local government. Supervision carried out includes investigative audits of alleged irregularities in regional financial management, government administration, as well as the implementation of public programs and policies, as well as following up on community reports. Through various mechanisms such as risk-based audits and surprise inspections, the Investigation Division seeks to identify loopholes that can be used for corruption and provide recommendations for improvement to relevant agencies.

One of the factors that support the effectiveness of supervision is the use of evidence-based investigative methods and in-depth analysis. Irban for Investigation not only relies on internal reports, but also conducts interviews with related parties, collects documentary evidence, and verifies reports of alleged irregularities. In some cases, this supervision has succeeded in uncovering inconsistencies in the implementation of government programs, such as budget abuse, *mark-ups* in the procurement of goods and services, and nepotism practices in employee recruitment.

Various corruption prevention programs have been implemented, but there are still a number of obstacles that hinder the effectiveness of these efforts. One of the main factors is budget limitations, which causes not all Regional Apparatus Organizations (OPDs) in Jombang Regency to be audited every year due to limited operational funds. In addition, the weakness of the supervisory system is still a challenge, because there are loopholes that can be exploited for corrupt practices, both in the form of budget manipulation and abuse of authority.

Another factor that also has an effect is the lack of competence and quantity of human resources (HR) within the Inspectorate, where the limited number of internal auditors and the lack of capacity to effectively handle corruption cases make supervision not run optimally. Limitations in human resources and technical capacity often hamper the investigation process, so not all alleged violations can be acted upon. In addition, despite various anti-corruption socialization and education, the implementation of a culture of integrity among the State Civil Apparatus (ASN) is still weak, so there is still a gap for corrupt acts to occur. With these various obstacles, strategic steps are needed such as increasing the supervision budget, strengthening the internal control system, and improving human resource competence so that corruption prevention efforts can run more effectively.

Although the supervision by the Investigation Division has shown positive results, the main challenge faced is the limited authority in following up on the findings. The Inspectorate as an internal supervisory institution can only provide recommendations for improvement to the relevant agencies, but does not have direct authority to sanction or follow up on cases that have the potential to become corruption crimes. This often results in recommendations not being implemented effectively, especially if there is intervention from local officials or certain political interests. Therefore, coordination with external institutions such as the Corruption Eradication Commission (KPK), the Financial Audit Agency (BPK), and Law Enforcement Officers is very important in increasing the effectiveness of supervision.

To overcome existing obstacles, several strategies can be applied to increase the effectiveness of supervision by Irban in the Investigation Field. Strengthening auditor capacity through more in-depth investigative training and the use of technology in supervision, such as the implementation of *the e-audit* system and *whistleblowing system*, can help in accelerating the early detection process of indications of corruption. In addition, increasing transparency in reporting

audit results to the public can strengthen accountability and encourage public participation in overseeing the running of government. With the implementation of a more systematic strategy and increased synergy between various stakeholders, the Investigation Division can play a more effective role in preventing corruption crimes in Jombang Regency.

## **CONCLUSION**

Based on the results of the research on *the Analysis of the Corruption Prevention Function (Study on Irban Supervision in the Field of Investigation at the Jombang Regency Inspectorate)*, it can be concluded that the Jombang Regency Inspectorate has a strategic role in the supervision and prevention of corruption. The leadership's instructions outlined in various regulations show a strong commitment to creating a clean and transparent bureaucracy. Irban has carried out the supervisory function through risk-based audits, surprise inspections, and policy evaluations.

However, the effectiveness of supervision still faces various challenges, such as budget limitations, lack of competent human resources (HR), and weaknesses in the internal supervision system. In addition, although the Inspectorate can identify various forms of irregularities, the limited authority to follow up on findings is a major obstacle in more effective corruption prevention efforts. This study shows that the success of corruption prevention does not only depend on existing regulations, but also on the effectiveness of their implementation. If the suggested strategy can be implemented, it is hoped that supervision by the Jombang Regency Inspectorate can run more optimally, prevent financial irregularities, and increase the accountability of local governments. In addition, with closer coordination with law enforcement agencies and better transparency, the Inspectorate can play a more significant role in creating a clean, integrity, and corruption-free bureaucracy.

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