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Analysis of the Implementation of Probity Audit of the Internal Supervision Apparatus of the Government Inspectorate of Jombang Regency

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ABSTRACT

Probity Audit is a supervisory process that aims to ensure integrity, transparency, and accountability in the implementation of government procurement of goods and services. This study aims to analyze the effectiveness of the implementation of Probity Audit by the Jombang Regency Inspectorate in preventing irregularities and improving local governance. The method used is a mixed method, with quantitative data analysis of audit findings and recommendations over the past five years, as well as qualitative data related to obstacles and supporting factors for the implementation of audits. This study uses the framework of Robbins and Coulter's supervision theory which includes four main elements: fit for purpose, deviation from standards, performance evaluation, and feedback. The results showed that Probity Audit has been effective in identifying irregularities such as overpayment and under-volume of work, with most of the recommendations given having been followed up. However, the effectiveness of audits is still limited by limited human resources, uneven technical understanding, and technology that has not been optimally optimized. The solutions offered include increasing auditor capacity through continuous training, optimal use of information technology, strengthening the supervisory culture, and increasing cross-agency coordination to ensure the sustainability and positive impact of Probity Audit in local governance. This research provides strategic recommendations for local governments to strengthen internal oversight systems to realize clean, transparent, and accountable governance

INTRODUCTION

The government always pays attention to the importance of accountable, transparent, and efficient state financial management as part of national development efforts (Sabili, Romansyah, and Hidayat 2023). A well-managed state finance will ensure that the public budget is used in accordance with the set objectives, and can improve people's welfare. Therefore, supervision of the management of the public budget/finance, in this case the procurement of government goods and services (PBJ), is very important to prevent abuse of authority, corruption, and lack of transparency. In principle, the procurement of government goods/services should be carried out with an efficient, effective, transparent, open, competitive, fair/non-discriminatory, and accountable process. However, in its implementation, the procurement of goods/services is often a source of legal problems related to corruption or other fraud incidents. The impact of this *fraud incident* is very significant in achieving the purpose of procurement of goods/services in particular, as well as the goals of the government in general

Based on Article 76 of Presidential Regulation Number 16 of 2018, it is stated that Ministers/Heads of Institutions/Regional Heads are obliged to supervise the procurement of goods/services through the Government Internal Supervision Apparatus (APIP) at Ministries/Institutions/Regional Governments. Supervision is carried out from planning, preparation, supplier selection, contract implementation, and work handover. This is in line with the role of the Government Internal Supervisory Apparatus (APIP) according to the Indonesian Government Internal Audit Standard (SAIPI) which states that APIP should play a role in providing adequate confidence in the compliance, frugality, efficiency and effectiveness of achieving the objectives of implementing the duties and functions of government agencies, providing early warning and increasing the effectiveness of risk management in the implementation of the duties and functions of government agencies (*anti-corruption activities*).

Efforts to realize APIP's role in supervising the procurement of goods/services is to carry out audits during the procurement process of goods/services (*fraud* audit) based on the principles of probity referred to as *Probity audit*. The Jombang Regency Inspectorate as the Government Internal Supervisory Apparatus (APIP) has main duties in accordance with the provisions of Government Regulation Number 18 of 2016 Article 33 paragraph (4) and paragraph (5), Regulation of the Minister of Home Affairs Number 64 of 2007 Article 3 paragraph (2) and Regulation of the Regent of Jombang Regency Number 95 of 2021 Article 4 paragraph (1), namely fostering and supervising the implementation of government affairs that are the authority of the region and assistance tasks by regional apparatus, as well as coaching and supervising the implementation of village government affairs. Thus, the Government Internal Supervision Apparatus (APIP), in this case the Jombang Regency Inspectorate, has a strategic role in supervising the procurement of goods and services to local governments.

The success of this supervision is highly dependent on the quality of the audit carried out by APIP, which is a form of control to create a clean and transparent government. Probity audit is one of the instruments used in supervising the procurement of goods and services and the use of the budget in local governments. The focus of this audit is to conduct independent supervision of a process of procurement of goods/services, and provide an objective opinion or conclusion on whether the procurement process of goods/services is in accordance with the *probity requirement*, namely has complied with the procurement procedures of goods/services in accordance with applicable regulations, and meets the principles and ethics of procurement of goods/services. *A probity audit* only provides adequate confidence in the *probity requirement*, namely compliance with procedures, principles and ethics for the procurement of goods/services based on applicable regulations. The confidence given is limited to the results of the audit of the data/documents/information received by APIP. *Probity* is also an *early warning mechanism*

for the management of procurement of goods/services for the possibility of irregularities and/or fraud. *Probity audits* are mainly carried out at the same time as the procurement process of goods/services or immediately after the procurement process of goods/services occurs (*real time audit*).

Jombang Regency, like other regions, faces challenges in managing regional finances that are increasingly complex along with the increase in the amount of budget and the number of development programs that must be carried out. Part of the local government system, the Jombang Regency Inspectorate has an important role in supervising and ensuring that the regional budget is used on target and in accordance with applicable regulations. Therefore, it is very important to evaluate the implementation of probity audit in Jombang Regency to determine the effectiveness of the implementation of Probity Audit that has been carried out by the Jombang Regency Inspectorate. The implementation of probity audits by the Jombang Regency Inspectorate not only functions as a control tool for the procurement of goods and services, but also provides assurance that the entire regional financial management process is running well. In the context of Jombang Regency, the Inspectorate functions to verify whether projects funded by the regional budget are implemented with the correct procedures, starting from the planning stage to the final evaluation. This is very important to prevent the occurrence of corrupt practices or misuse of funds that can harm the state and society.

This study aims to analyze the implementation of probity audit by the Jombang Regency Inspectorate. There are challenges in the implementation of probity carried out by APIP Jombang Regency Inspectorate. Various problems often arise in its implementation, such as limited human resources, technical obstacles in the use of audit tools, and obstacles in APIP coordination. This research will explore the problems faced by the Jombang Regency Inspectorate in carrying out its main duties and functions, as well as provide insight into the factors that affect the effectiveness of the implementation of probity audit in Jombang

Regency. The main purpose of this study is to analyze the implementation of probity audit by the Jombang Regency Inspectorate in the context of procurement of goods and services by local governments. By knowing the extent to which probity audits can be carried out effectively, it is hoped that the results of this research can make a positive contribution in increasing transparency and accountability in the procurement of goods and services within the scope of the Jombang Regency Regional Government. In addition, this study also aims to provide recommendations that can help improve the monitoring mechanism in the future.

Financial Supervision

Financial supervision is one of the important elements in financial management in both the public and private sectors (Long and Boediningsih, 2023). This supervision aims to ensure that all financial activities are carried out with transparency, accountability, and in accordance with applicable regulations. In addition, financial supervision also serves to prevent budget abuse or corruption, which can often be detrimental to the state or companies (Ardiansyah 2024). This supervisory process involves various parties, ranging from the government, external supervisory agencies, to internal units of companies or organizations.

Financial supervision in the public sector, such as local governments or other government agencies, is very important because the management of public funds (budget/finance) must be carried out responsibly (Fajar, Pradana, and Azzuri 2023). In this case, supervision is carried out by institutions such as the Financial Audit Agency (BPK), the Inspectorate, and other supervisory institutions that have the authority to conduct audits and evaluations of budget use. Through this supervision, it is hoped that efficiency and effectiveness will be created in the use of public funds (budget/finance) which in turn can support national and regional development. Meanwhile, financial supervision in the private sector focuses on ensuring that the company's financial activities are carried out in accordance with applicable

accounting principles and related laws (Hendra and Fahlevi 2024).

Internal oversight institutions, such as internal auditors and audit committees, play an important role in examining the company's internal financial statements and procedures to prevent actions that are detrimental to the company and stakeholders (Wijaya and Habibi 2024). External supervision carried out by independent auditors also plays a role in providing an objective opinion on the fairness of the company's financial statements (Rinjani 2022). A good and effective financial supervision process requires transparency and integrity from all parties involved. This integrity includes a commitment to maintaining honesty in every report and transaction made. The existence of clear reporting mechanisms and accessibility of information are important factors that support transparency in financial management. For example, financial reporting conducted by the government or company must be accessible to the public, so that the public or other stakeholders can evaluate the use of the budget or funds that have been spent.

In addition to transparency, accountability is also a major pillar in financial supervision. Accountability means that every individual or agency involved in financial management must be responsible for their actions (Sihombing and Muljanto 2025). In this context, financial supervision not only ensures that the use of funds is in accordance with regulations, but also assesses whether the results of the use of the funds provide optimal benefits. Therefore, accountability in financial management is closely related to performance that can be accounted for to the public or stakeholders (Rahayu and Yudiantara 2024). One of the challenges in financial supervision is the potential for conflicts of interest that can affect the objectivity of supervision. In the public sector, for example, government officials involved in financial management often also have political interests that can influence budget management decisions. Therefore, it is important to ensure that financial supervision is carried out by independent parties and

is not influenced by other interests that may harm other parties or the wider community.

The use of technology in financial supervision is also growing rapidly (Salahudin et al. 2025). With an integrated financial information system, the supervisory process can be carried out more efficiently and in real-time. This technology allows for faster and more accurate supervision in detecting irregularities or inconsistencies in financial statements (Kusumawati, Lestari, and Sari 2025). In addition, technology also makes it easier for the public to monitor the use of public funds, which can ultimately strengthen the principles of transparency and accountability in financial management. Financial supervision is also not only limited to the audit process, but includes various stages, ranging from planning, implementation, to evaluating the results of budget use. All of these stages must be carried out with the principle of prudence and based on accurate data. Evaluation of the results of budget use is very important to ensure whether the goals that have been set in budget planning are achieved or not (Munawarah and Darmayanti 2024). In this case, financial evaluation also serves to find out whether the budget that has been spent has a significant impact on the achievement of goals.

For local governments, effective financial supervision can increase public credibility and trust in government performance (Simanjuntak 2024). In many cases, poor financial management can lead to public dissatisfaction, leading to a decline in the level of trust in the government. Therefore, good financial supervision can strengthen the relationship between the government and the community and ensure that the budget spent can provide optimal benefits to the community.

Probity Audit

Probity audit is a form of audit that focuses on aspects of integrity and honesty in financial management and other administrative activities in an organization or government (Ramadhan and Adhim 2021). The main purpose of a probity audit is to ensure that all actions and decisions taken in the financial management process are carried out transparently, fairly, and in accordance with

applicable regulations (Jusuf, Nangoi, and Tinangon 2021). Probity audits are different from ordinary financial audits, because they emphasize more on examining the moral and ethical aspects of financial management, not just on the accuracy of recording numbers in financial statements. The use of probity audits in the public sector is increasing, especially to ensure that public funds (financial/budget) are used effectively and efficiently. In this context, a probity audit aims to identify potential abuse of power or budget management that is not in accordance with applicable laws and regulations. For example, in the management of government budgets, a probity audit is used to ensure that the policies taken and the funds (budget/finance) used are truly in the public interest and that no actions benefit certain parties unlawfully.

Probity audits have a very important role in preventing corruption and budget abuse, especially in the context of local government (Yunaniah and Firmansyah 2024). Local governments often have challenges in managing public funds with transparency, so the implementation of probity audits can help uncover potential irregularities and non-compliance with regulations. In addition, probity audit also plays a role in increasing the accountability of public officials involved in regional financial management. In this case, a probity audit is not only limited to the supervision of budget management, but also involves an examination of the decision-making process involving public funds. Probity audits are carried out by the government's internal supervision apparatus (APIP), which functions to examine all administrative activities carried out by the government or related institutions (Rahmawati and Negara 2022). In its implementation, APIP conducts an examination of policies, procedures, and decisions taken by government officials to ensure that the process is free from conflicts of interest, abuse of authority, or other unlawful actions. This leads to increased transparency and integrity in budget management which will ultimately increase public trust in the government.

Although probity audits aim to uncover potential irregularities and non-compliance in financial management, the challenges faced in its implementation are not few. Several studies show that the lack of human resource capacity in supervisory organizations, time constraints, and limited resources can hinder the effectiveness of probity audits (Surua, Lambe, and Sirante 2025). In addition, political factors that sometimes affect decisions in government are also obstacles in the implementation of independent and objective probity audits. The use of technology in the implementation of probity audits can increase its effectiveness and efficiency (Ilmi et al. 2024). Integrated information technology and financial information systems allow the supervisory process to be carried out faster and more accurately. For example, the use of e-audit systems and technology-based data analysis tools can help auditors to identify potential non-conformities in financial statements more efficiently and in a timely manner. Thus, technology can be a very useful tool in strengthening the implementation of probity audits.

The role of probity audits in the private sector is also getting more attention, especially in companies that have links with the public sector or that manage public funds. In this context, probity audits serve to ensure that the management of funds and resources is carried out with the principles of high transparency and accountability. Probity audits must be based on the principles of independence and objectivity. In order for audit results to be trusted and reliable, auditors who conduct probity audits must be free from outside influences that can influence their decisions. Therefore, the integrity and professionalism of the auditor is essential in ensuring that the audits conducted truly reflect objective circumstances and that no attempt is made to cover up any errors or irregularities that occur. In the end, the implementation of probity audits is also closely related to efforts to improve the anti-corruption culture in an organization or local government. Effective oversight, including through probity audits, can strengthen internal control systems and create a cleaner climate free from corrupt practices.

With the existence of a probity audit, it is hoped that financial management can focus more on the public interest and improve the quality of services to the community.

Overall, probity audits are one of the most effective methods in increasing transparency and accountability in public and private financial management (Rijal, Bachmid, and Supardi 2022). Its proper implementation can reduce irregularities and improve the integrity of the organization or government in managing public resources. The success of a probity audit is highly dependent on the auditor's capacity, the use of adequate technology, and the commitment of all parties involved to maintain the principles of honesty and integrity in every financial activity carried out.

RESEARCH METHODS

The research is a research that uses qualitative research to analyze the implementation of probity audit by the Jombang Regency Inspectorate. A qualitative approach is used to dig up in-depth information related to the process and challenges of implementing probity audits. This type of research is descriptive analytical, which aims to describe and analyze the effectiveness of probity audit in regional budget management. The purpose of this study is to analyze the implementation of probity audits conducted by the Jombang Regency Inspectorate in the context of supervision of the procurement of goods and services to ensure transparency and accountability in the procurement of goods and services in local governments. The theory used in this study is the theory of supervision by Robbins and Coulter (2005) which includes four main elements: conformity with objectives, deviation from standards, performance evaluation, and feedback (Misrah, Sudarmi, and Rahim 2020).

The location of the research was carried out at the Jombang Regency Inspectorate. The data used in this study consisted of primary data obtained through in-depth interviews with relevant parties at the Jombang Regency Inspectorate, as well as secondary data obtained from documents related to the implementation of the audit. Data collection was

carried out through in-depth interviews and documentation. Interviews were conducted with officials at the Inspectorate and officials in Regional Apparatus Organizations that have been conducted by Probity Audits to explore information related to the implementation of probity audits, challenges faced, and factors that affect the effectiveness of audits. In addition, official documents related to audits, such as audit results reports and operational procedures, are also collected to provide a more in-depth picture. In the quantitative approach, the data obtained from existing audit and evaluation reports will be analyzed using statistical techniques to measure the effectiveness of the audit.

RESEARCH RESULTS

Role, Duties, and Scope of Probity Audit by the Inspectorate

Inspektorat merupakan unsur pengawas dalam pemerintahan daerah yang memiliki peran strategis untuk memastikan tata kelola pemerintahan berjalan secara akuntabel, efisien, dan sesuai dengan peraturan perundang-undangan (Sabaruddin, Kadir, and Usman 2025). Dalam konteks pemerintahan daerah seperti Kabupaten Jombang, inspektorat bertugas membantu kepala daerah dalam menyelenggarakan fungsi pembinaan dan pengawasan terhadap pelaksanaan urusan pemerintahan oleh perangkat daerah maupun pemerintah desa. Tugas pokok inspektorat mencakup pelaksanaan pengawasan melalui berbagai pendekatan seperti audit, reviu, evaluasi, pemantauan, hingga kegiatan konsultatif. Fungsi-fungsi ini dijalankan untuk menilai dan meningkatkan efektivitas sistem pengendalian intern, manajemen risiko, serta tata kelola pemerintahan secara keseluruhan. Selain itu, inspektorat juga bertugas melakukan pengawasan untuk tujuan tertentu berdasarkan penugasan dari bupati maupun instansi pengawas eksternal lainnya. Dengan demikian, inspektorat bukan hanya bertindak sebagai pengawas, tetapi juga sebagai mitra strategis dalam menciptakan pemerintahan yang bersih, profesional, dan melayani masyarakat dengan baik. Untuk mendukung tugasnya, inspektorat menjalin koordinasi aktif dengan

berbagai lembaga pengawas, baik internal maupun eksternal, serta memastikan seluruh proses pengawasan dilakukan secara objektif, transparan,

dan bebas dari intervensi kepentingan pribadi atau politik.



Figure 1. Inspectorate Function Scheme
Source: Researcher 2025

The scheme describes the five main functions of the Inspectorate in the internal supervision system. In the middle, there is an element of the "Inspectorate" as the center of control, surrounded by a circle of functions: Audit, Review, Evaluation, Monitoring, and Consulting. The arrows that connect each function indicate continuity and interconnectedness between supervisory activities. This scheme emphasizes that the Inspectorate is not only tasked with auditing, but also evaluating performance, providing assistance (consultancy), and monitoring the follow-up and development of a program. The circular design reinforces the message that the functions of the Inspectorate run cyclically and complement each other continuously.

The Government Internal Supervision Apparatus (APIP) at the Inspectorate is an important component in the internal supervision system that is tasked with ensuring the creation of good, clean, and free from irregularities (Firmansyah and Sinatria 2025). In the context of the implementation of Probity Audit, APIP has a central role because this

audit demands high integrity, competence, and independence. Probity Audit itself is a form of supervision that focuses on the values of honesty, compliance with procedures, and prevention of conflicts of interest in the procurement or implementation of programs. Therefore, APIP is required to have expertise in the procurement of goods and services, an understanding of applicable regulations, and the ability to conduct an objective assessment of potential risks and unfairness. APIP's main tasks in the implementation of Probity Audit include providing confidence in the integrity of the process, reviewing planning documents to implementation, and providing recommendations that strengthen accountability and transparency. The function of APIP in this context also includes a consultative role to encourage system improvement, not just as a repressive supervisor. Thus, the success of Probity Audit is highly dependent on APIP's capacity and professionalism in carrying out its strategic role.



Figure 2. APIP Function Chart in Probity Audit

Source: Researcher 2025

Probity Audit is a form of supervision that aims to ensure that all processes in an activity, especially the procurement of goods and services, run according to the principles of integrity, transparency, accountability, and compliance with regulations (Mokoginta, Sendouw, and Tumbel 2024). This audit does not only focus on financial aspects or final results, but rather on processes and governance, from planning to implementation. The scope of Probity Audit includes important stages such as determining needs, preparing technical specifications, selecting providers, and implementing contracts. The implementation is carried out in parallel or inherent in the supervised process, so that APIP can provide input, early warning, or correction if potential deviations are found early. In practice, Probity Audit requires auditors who are competent, have a deep understanding of procurement rules, and are able to be independent and objective. Other important things to be concerned about in Probity Audit are the prevention of conflicts of interest, manipulation of processes, and document inconsistencies. The ultimate goal is not just to find mistakes, but to encourage the entire process to run honestly and according to the principles of good governance. With this preventive approach, Probity Audit becomes a strategic tool to maintain the integrity and public trust in government programs.

The Inspectorate's Annual Supervision Work Program (PKPT) is a work plan that is prepared every year as a guideline for the implementation of supervision activities by the Government's Internal Supervision Apparatus. One of the important activities listed in PKPT is Probity Audit, which is supervision that aims to ensure that the entire procurement process or program implementation runs transparently, accountably, and free from irregularities. This activity is scheduled based on the identification of risks, the strategic value of a project, and the need for supervision in certain Regional Apparatus Organizations (OPD). Probity Audit is carried out starting from the planning stage, the selection process of goods and services providers, to the implementation of contracts. The scheduling of this activity in PKPT is carried out selectively so that supervision runs on target and efficiently, considering that the number of auditors is limited compared to the number of auditees that must be supervised. Therefore, this oversight is focused on priority programs or projects, especially those that have large budget values, broad public impact, or have the potential to cause conflicts of interest. With the existence of Probity Audit in PKPT, the Inspectorate seeks to carry out its role strategically to support the creation of clean, professional, and reliable governance

Table 1. Probity Audit Assignment Timeline

<i>Year</i>	<i>Number of Assignments</i>	<i>Related OPDs</i>
2020	7	Disperkim, Health Office, PUPR, Jombang District
2021	6	Disdagperin, DLH, Health Office
2022	5	Hospital, Health Office, PUPR
2023	5	Ploso Hospital, Disperkim, Disdagperin
2024	5	Dikbud, Bag. PBJ, PUPR

Source: Researcher 2025

This data shows the number of Probity Audit assignments carried out by the Inspectorate every year during the period 2020 to 2024. It can be seen that the number of assignments tends to be stable, with the highest number in 2020 being seven assignments, and five assignments in the last three years. This stability shows that despite the limited resources, the Inspectorate still maintains the consistency of the implementation of supervision of strategic projects. This diagram also illustrates that the implementation of Probity Audit has become a permanent part of the annual supervisory agenda, and is adjusted to the priorities and capacity of the auditors available each year.

The regional inspectorate has various supervisory tasks that are mandatory and routine, ranging from performance audits, budget reviews, evaluation of bureaucratic reforms, to supervision of the implementation of village programs and follow-up of external audit results. The large number of

mandatory assignments causes the space for the implementation of Probity Audit to be limited. On average, Probity Audit activities can only be carried out five times a year. This number does not reflect the low urgency of Probity Audit, but rather shows the high workload faced by auditors. In addition to the broad scope of supervision, auditors must also prioritize other activities that are urgent and ongoing. With a limited number of auditors and a very large number of auditees, the implementation of Probity Audit should be focused on the most risky projects or activities and have high strategic value. This condition reflects the importance of selective and efficient supervision planning, so that all supervisory functions continue to run optimally. The high workload is also a challenge in maintaining the quality of supervision, so support for strengthening the capacity of auditor resources is key to ensuring the success of the Inspectorate's function as a whole.

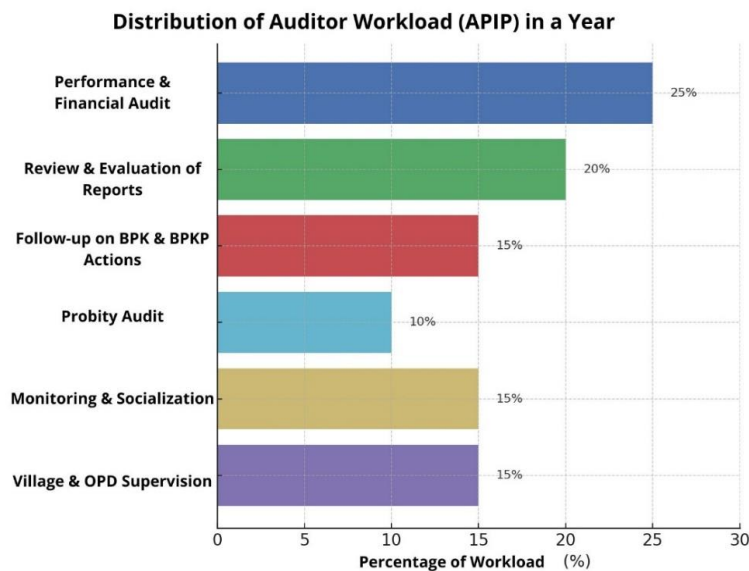


Figure 3. Auditor Workload Distribution (APIP) in a Year

Source: Researcher 2025

The auditor workload distribution chart (APIP) illustrates how time and resources are allocated to different types of oversight over the course of a working year. The largest burden comes from performance and financial audits (25%), which are the core tasks in ensuring the effectiveness of budget use and the achievement of OPD performance. Report review and evaluation absorb about 20% because it includes the examination of financial statements, LPPD, and bureaucratic reform. Furthermore, the follow-up to the findings of BPK and BPKP occupies a portion of 15%, showing the importance of the Inspectorate's role in maintaining accountability and continuous improvement after external audits.

Supervision of villages and OPDs, as well as monitoring and socialization activities, each occupy 15% of the workload due to the very wide scope of the auditee—hundreds of villages, dozens of OPDs, and educational units that must be monitored on a regular basis. Meanwhile, the Probity Audit only accounts for 10%, which reflects capacity limitations although this audit is strategic in preventing irregularities in high-value projects. This shows that the scheduling of Probity Audits must be highly selective and risk-based in order to maintain optimal impact without interfering with the implementation of other supervisory tasks.

Table 2. Number of Auditors and Auditees

Type of HR or Auditee	SUM
Auditor APIP	56 orang
PBJ Level I Certified Auditor	36 orang
PPUPD	3 orang
OPD (AUDITED)	63 OPD
Villages and Villages	306 total
State Elementary School	475 schools
SMP NEGERI	47 schools

Source: Researcher 2025

The implementation of Probity Audit by the Jombang Inspectorate has been carried out consistently every year, with an average of five assignments per year from 2020 to 2024. The assignment recap data shows that audits were carried out on large-value strategic projects in various OPDs such as the Public Works Office, Health, Education, and Hospitals. This indicates the existence of risk-based object selection and project value, which is the basic principle of Probity Audit. In the Internal Oversight Charter, the scope and functions of the APIP have included Probity Audit as part of a purpose-driven audit. In addition, a number of auditors have PBJ Level I certification (36 out of 56 people), which is one of the technical competency requirements for the implementation of Probity Audit. This means that in terms of formality and implementation structure, Probity Audit is in accordance with the standards, especially when

referring to the provisions in the MCP and the government's internal audit standards.

Data on the number of auditors shows that APIP only has 56 auditors and 3 PPUPD, while the number of auditees includes: 302 villages and 4 sub-districts, 63 OPDs, 475 State Elementary Schools, and 47 State Junior High Schools. This results in a very high workload ratio, especially when considering the many other mandatory assignments that APIP must also carry out every year (performance audits, reviews, evaluations, BPK/BPKP follow-ups, etc.). On the other hand, although 36 auditors already have PBJ Level I certification, there are still 20 other auditors who do not, which means that not all personnel have the full technical capacity for Probity Audit. Thus, the limitation of human resources (number & technical capacity) is a real obstacle that affects the quantity

and scope of Probity Audits that can be carried out every year.

Audit Data Analysis – Trends in Findings, Recommendations, and Monitoring Effectiveness

Over the past five years, the implementation of Probity Audit by the Jombang Regency Inspectorate has shown a consistent pattern of reporting findings in a number of strategic sectors. These audits are generally directed at projects that procure goods and services with high value and high risk potential, such as in the infrastructure, health, education, and trade sectors. From the results of the trend analysis, the most dominant findings include inconsistencies in planning documents, weaknesses in the preparation of Self-Estimated Prices (HPS), and potential conflicts of interest in the supplier selection process. Every year, recommendations issued by the Inspectorate are generally in the form of administrative improvements, clarification of documents, strengthening of internal control mechanisms, and cancellation of processes if indications of serious irregularities are found. This recommendation is submitted to the auditee through

a report on the results of supervision and followed up in the form of a corrective action plan by the relevant OPD. In terms of supervisory effectiveness, the follow-up to the Probity Audit's recommendations shows a positive trend, although not entirely ideal. Some OPDs are able to respond to recommendations in a timely manner, especially those who have experience in dealing with similar audits. However, there are still delays in completion in certain OPDs, especially related to recommendations related to system changes or reprourement. In general, the data of the last five years shows that Probity Audit plays a significant role in preventing irregularities from an early stage, especially at the planning and implementation stages of procurement. In addition, this supervision also encourages increased accountability and compliance with regulations. However, the effectiveness of follow-up still needs to be improved, both through strengthening the commitment of OPD leaders and increasing the technical capacity of implementers in the field. The combination of audit quality and auditee response will greatly determine the success of future supervision.

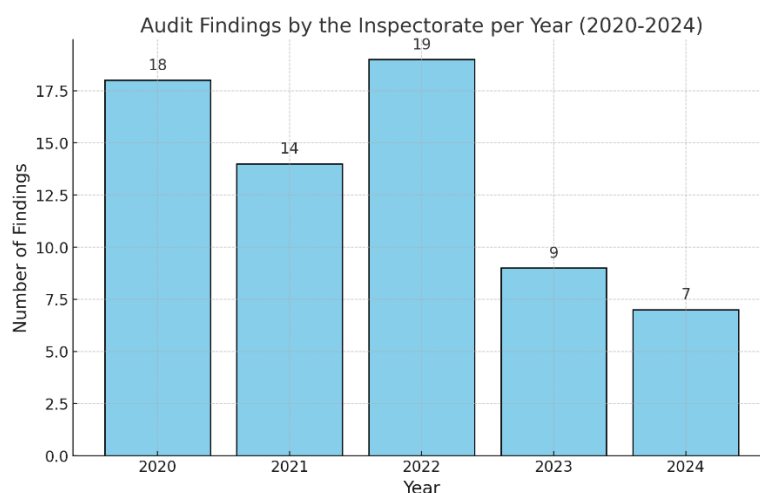


Figure 4. Total Probity Audit Findings by Inspectorate (2020-2024)
 Source: Researcher 2025

The diagram shows the trend of the number of audit findings by the Jombang Regency Inspectorate over the past five years, from 2020 to 2024. It can be seen that at the beginning of the

period, the number of findings was relatively high, then fluctuated in the following years. The high number of findings at the beginning of the period may reflect efforts to strengthen internal

supervision, the implementation of risk-based audits, or increased compliance in reporting audit results. On the other hand, a decrease in the number of findings in certain years does not necessarily indicate an improvement in governance, but can also be due to limited audit scope, limited human resources, or a narrower audit focus. This number of findings illustrates areas for improvement that still

need to be followed up seriously by each OPD. Categories of findings are generally technical, such as lack of supporting documents, drawing errors, or RAB calculation errors. Therefore, a follow-up analysis of these findings will be key to gauging how effective the Inspectorate's supervisory role is in encouraging accountability and improvement of local government systems.

Table 3. Follow-up Status by the Inspectorate

YEAR	FOLLOWED UP	NOT ACTED UPON	TOTAL RECOMMENDATIONS
2020	8	12	20
2021	39	2	41
2022	40	0	40
2023	35	0	35
2024	20	8	28

Source: Researcher 2025

Based on data on the results of the Jombang Regency Inspectorate's audit for the period 2020 to 2024, it can be seen that the implementation of follow-up on recommendations shows a positive trend and is quite responsive. In 2020, out of a total of 20 recommendations given, only 8 have been acted upon. Although the percentage of follow-up in that year was still relatively low, a significant increase was seen in the following years. The year 2021 recorded 41 recommendations, with 39 of which have been followed up. Meanwhile, 2022 and 2023 recorded excellent results, where all recommendations given have been fully followed up. By 2024, of the 28 recommendations recorded,

20 have been followed up, indicating that the monitoring process is still active, although there are still eight recommendations that have not been completed. This data illustrates the increase in awareness and capacity of OPDs in responding to the results of internal audits. The high level of follow-up in recent years reflects the increasingly strong supervisory role of the Inspectorate in encouraging governance improvements, as well as the commitment of OPD to follow up on findings. While there is still room for improvement, in general, the effectiveness of internal oversight shows a positive direction and supports the creation of more accountable local governance.

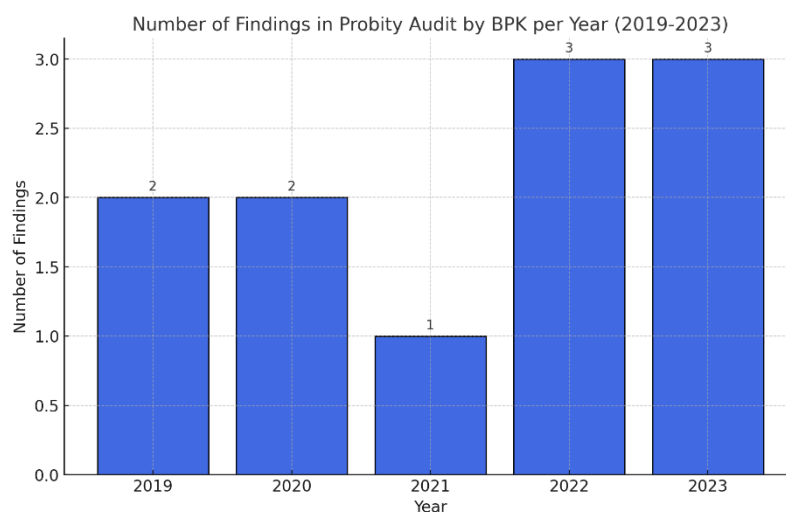


Figure 5. Number of Probity Audit Findings by BPK (2019-2023)

Source: Researcher 2025

This diagram shows the number of findings of the results of the Probity Audit by BPK on procurement projects in Jombang Regency over the past five years, from 2019 to 2023. From this visual, it can be seen that there is a variation in the number of findings each year, with the highest peak in 2022. These spikes can reflect an increase in the intensity of oversight, the complexity of audited projects, or the increasingly sharp quality of audits. On the other hand, years with a lower number of findings do not mean that there are no problems, but it could be due

to a more limited audit scope or not all projects are included in probity supervision. This diagram illustrates the importance of implementing Probity Audit as a preventive step in controlling procurement risks. This trend of findings is also an early indicator of planning effectiveness, procedural compliance, and OPD awareness of good governance. The more consistent the audit is conducted, the higher the chance of encouraging systemic improvement in local government.

Table 4. Follow-up Status by BPK

YEAR	FOLLOWED UP	NOT ACTED UPON	TOTAL RECOMMENDATIONS
2019	0	2	2
2020	1	0	1
2021	0	2	2
2022	1	1	2
2023	1	1	2

Source: Researcher 2025

Probity Audit data by BPK during the period 2019 to 2023 shows that there is a variation in the number of recommendations and follow-ups every year. In 2019 and 2021, all recommendations given have not been followed up, with two recommendations each that have not received a response from relevant parties. This shows that at

the beginning of the period, follow-up to external audit findings was still very low. However, positive developments began to appear in 2020 to 2023. In 2020, the only recommendation given has been fully followed up. Meanwhile, in 2022 and 2023 there are two recommendations each, and each of them has been followed up. Although not ideal, this condition

reflects an increase in awareness and improvement efforts from OPDs in following up on the results of BPK audits. In general, this trend suggests that the effectiveness of supervision is beginning to improve, although it still needs to be strengthened through a more stringent monitoring system and support from regional leaders. It is important that

any audit recommendations are not only responded to administratively, but also implemented substantially in order to prevent the recurrence of similar findings in the future. Consistently increasing levels of follow-up will be an important indicator for the progress of local governance accountability and governance.

Table 5. Comparison of Types of Inspectorates and BPK Findings

DISCOVERY CATEGORIES	FINDINGS BY THE BPK	FINDINGS BY THE INSPECTORATE
Volume Shortages	9	2
Overpayment	2	0
Drawing/Design Errors	0	5
Rab Error	0	6
Incomplete Documents	0	4

Source: Researcher 2025

Data from the Inspectorate's audit results show that the recommendations produced are technical and directly target points prone to deviations, such as design drawing errors, RAB errors, and inaccuracies in the volume of work. This shows that Probity Audit functions as *an early warning mechanism*, not just a post-event detector. The positive impact is also reflected in the high level of follow-up, especially in 2022 and 2023, where all recommendations have been followed up. The fact that the findings can be corrected immediately before the project runs any further confirms that these audits have a real preventive function. While not all findings have been completely prevented, data trends suggest that the existence of Probity Audit strengthens control over potential irregularities from the early stages.

Based on a comparison of the contents of the findings from the two audit sources, the Inspectorate's findings were more technical and operational in the pre-implementation stage (planning, technical documents, implementation methods), while BPK's findings were more directed towards financial impacts such as overpayments or under-volume. There was no direct duplication of findings in the two reports, which suggests that

APIP's recommendations tend to be successful in preventing problems from becoming fiscal violations recorded by the BPK. This difference is not simply due to different audit approaches, but reflects the effectiveness of internal oversight in reducing the risk of problems accumulating up to the external audit stage. In other words, the presence of APIP through Probity Audit can be considered successful in containing the potential findings of the BPK if the recommendations given are followed up quickly and thoroughly by the auditee.

Factors Supporting and Inhibiting the Effectiveness of Probity Audit

The implementation of audits by the Government Internal Supervision Apparatus (APIP) is greatly influenced by various obstacles and factors that determine its effectiveness (Mawahdania 2022). One of the main factors is the competence of human resources, especially auditors who must have technical knowledge and skills according to standards, such as certification of procurement of goods and services. The limited number of auditors and the variation in expertise level are challenges in the scope and depth of audits. In addition, the use of information technology, such as digital-based monitoring systems and audit

applications, plays an important role in speeding up the surveillance process and improving data accuracy. However, the adoption of this technology is sometimes hampered by a lack of training and infrastructure support. Another factor that also affects the effectiveness of audits is the high workload of auditors and the need for good coordination between supervisory agencies. Understanding and overcoming these obstacles is the key to improving the quality and impact of audits in the local government environment.

In addition to competency and technological factors, another obstacle that is often encountered in the implementation of audits is limited resources, both in terms of time, budget, and management support (Nopriyanto 2025). Auditors who have to handle multiple projects with limited time often face pressure to complete tasks quickly, missing out on potentially important details. On the other hand, the lack of support from OPD leaders and the lack of synergy between supervisory units can slow down the follow-up process of recommendations. Organizational culture aspects also have an effect, where resistance to change and lack of understanding of the importance of auditing can reduce the effectiveness of supervision. Therefore, building auditor capacity through periodic training, the application of modern audit technology, and strengthening commitment and coordination across agencies is a top priority to overcome these obstacles and realize quality and sustainable audits.

The use of technology also opens up new opportunities to increase audit effectiveness (Rahmadini and Zulkarnain 2023). The use of an integrated surveillance information system allows for real-time monitoring of findings and follow-ups, thereby accelerating responses and increasing transparency. In addition, analytics and big data technologies can assist auditors in identifying irregularities that are difficult to detect manually. However, challenges such as limited access to technology, lack of training for auditors, and differences in technological capabilities between OPDs are still significant obstacles. For this reason, investment in technology infrastructure, the

development of digital auditor competencies, and the harmonization of supervision systems between institutions are very necessary. Thus, the combination of competent human resources and adequate technological support will be the main foundation for the implementation of effective, efficient, and tangible audits in local government.

The results of the analysis show that the effectiveness of the audit by APIP Jombang Regency Inspectorate is influenced by various supporting and inhibiting factors. The main supporting factor is the competence of auditors who are quite good, most of whom already have PBJ Level I certification. The commitment of some OPDs in following up on audit recommendations and ongoing training programs for auditors is also a positive driver in the implementation of audits. The synergy and coordination that has begun to form between the Inspectorate, OPD, and other supervisory institutions have also strengthened comprehensive supervision. On the other hand, there are a number of obstacles that hinder the effectiveness of audits. The limited number of auditors who have to supervise many auditees causes a very high workload. Auditors' uneven technical competence and inadequate technological infrastructure also slow down the audit process. A heavy workload divides auditors' time and focus, so Probity Audits often get a limited portion. In addition, management support and supervision culture in some OPDs have not been fully strong, affecting the quality of follow-up recommendations. Understanding these factors is the basis for strategic steps forward, such as increasing human resource capacity, strengthening technology, and establishing a positive supervisory culture to improve the quality and impact of audits in the future.

The independence of the Government Internal Supervisory Apparatus (APIP) is one of the main pillars that determines the quality and credibility of audit implementation (Rahmawati et al. 2025). Independence means that the auditor can carry out his duties objectively, free from pressure, influence, or intervention from any party, both internal and external. In the context of local

governments such as Jombang Regency, maintaining the independence of APIP is very important so that the audit results can be trusted and become the basis for effective improvements. Without strong independence, audits risk becoming a formality with no real impact, or even distorted by certain interests. Therefore, various mechanisms and policies need to be implemented to protect

APIP's position and freedom in supervising, ranging from position arrangements, auditor rotation, to legal protection and professional ethics. Building a work culture that upholds integrity and courage is also an important aspect in strengthening APIP's independence in order to be able to carry out its supervisory function optimally.

Hierarchical Diagram of Jombang Regency Inspectorate Working Relationships

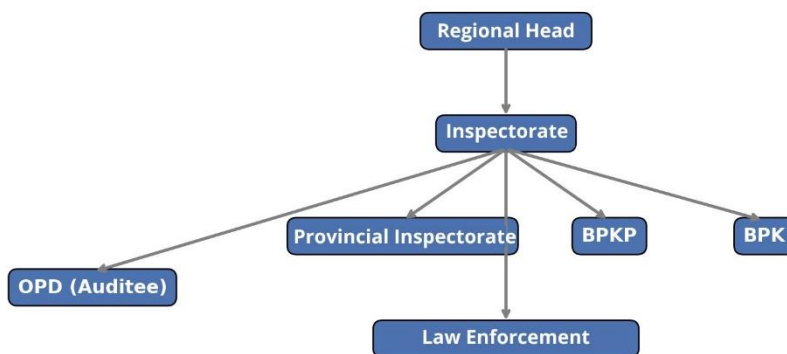


Figure 6. Inspectorate Employment Relations

Source: Researcher 2025

This hierarchy diagram illustrates the structure of the Jombang Regency Inspectorate's employment relationship which shows the strategic position of the Inspectorate under the Regional Head. The Inspectorate acts as an independent internal supervisor and coordinates with various other supervisory institutions such as the Provincial Inspectorate, BPKP, BPK, and Law Enforcement Officials. This clear working relationship and cross-agency coordination is essential to maintain APIP's independence in carrying out its audit function without intervention. Data on the number of APIP auditors totaling 56 people, 36 of whom have been certified PBJ Level I, shows that the capacity of human resources is quite adequate. This certification reflects the technical competencies required for auditors to work professionally and independently. However, despite the relatively good competence, the high workload is a factor inhibiting independence. Auditors must supervise hundreds of auditees spread across various villages, OPDs, and educational institutions, so that the pressure of time and many tasks can reduce the auditor's ability to carry out his duties freely and objectively. With a

clear organizational structure, supporting human resource competencies, and attention to workload, APIP's independence can be maintained more optimally. However, it is also necessary to strengthen capacity and workload management so that the quality of internal supervision is maintained and can provide credible and impactful audit results.

The implementation of audits, especially Probity Audits by APIP Jombang Regency Inspectorate, has a significant impact on preventing corrupt practices. The audit focuses on the procurement process and implementation of strategic programs, which are areas prone to irregularities and fraud. By conducting a thorough audit from the planning stage to implementation, the audit is able to identify potential budget abuses, such as overpayments and work volume mismatches, which are often a mode of corruption. The audit findings and follow-up data show that the recommendations provided are able to improve the weaknesses of the internal control system and increase the transparency of the procurement process. This encourages the implementation of

cleaner and more accountable governance. In addition, the existence of internal audits as an inherent supervisor also functions as a deterrent effect, which prevents employees and related parties from committing acts of corruption due to the risk of strict supervision. However, the effectiveness of audits in corruption prevention is still influenced by factors such as human resource capacity, auditor independence, and information technology support. These limitations can reduce the ability of audits to detect and follow up on corrupt practices optimally. Therefore, strengthening auditor capacity, improving technology-based supervision systems, and leadership commitment are key to increasing the role of audit in preventing corruption in local government.

The results of the analysis show that the limited number of APIP auditors and the variation in technical competence are the main obstacles in the implementation of Probity Audit. With the number of auditors as many as 56 people and only 36 who are PBJ Level I certified; the human resource capacity is still uneven. The high workload due to a much larger number of auditees, such as hundreds of villages and schools, makes it harder for auditors to conduct in-depth and optimal audits. In addition, a lack of technical understanding in some parts results in difficulties in detecting complex issues in procurement, such as volume errors and lack of documentation. This slows down the audit process and reduces the effectiveness of oversight. The data shows that auditors who are certified and have a good technical understanding contribute significantly to the successful implementation of Probity Audit. In years where auditor certification rates were higher, there was an increase in the number of recommendations followed up and a reduction in recurring findings. The auditor's competence supports more accurate audits, so that findings can be more targeted and follow-up more effective. This is also reflected in the more systematic implementation of audits and the increasing use of technology, all of which contribute to strengthening the effectiveness of Probity Audits.

Analysis of Supervisory and Audit Effectiveness

The surveillance theory put forward by Robbins and Coulter identifies four main dimensions that underlie the effectiveness of surveillance in organizations.

(i) Suitability for Purpose; The Probity Audit conducted by the Inspectorate regularly in the last five years shows a strong commitment to ensure that procurement activities of goods and services are in accordance with the main objectives of supervision, namely transparency, accountability, and compliance with regulations. Assignment data that focuses on high-value strategic projects in various OPDs, such as the Public Works, Health, and Education Offices, indicates that there are targeted supervision priorities. This is in accordance with the principle of conformity of objectives which emphasizes that supervision must support the achievement of the vision and mission of the organization in good governance.

(ii) Deviation from the Standard; The findings of the Probity audit by the Inspectorate and BPK, such as overpayment, lack of work volume, non-conformity of technical documents, and RAB calculation errors, reflect a real difference between actual performance and established standards. The recommendations given by the Inspectorate are specific and technical, for example correcting documents, recalculating volumes, or canceling inappropriate procurement processes, which are real corrective actions for such irregularities. This process shows that oversight is actively detecting and addressing non-conformities to improve the procurement process on an ongoing basis.

(iii) Performance Evaluation; Based on follow-up data, the Inspectorate systematically monitors and evaluates the implementation of recommendations by OPDs. Although some of the recommendations have been followed up, there are still some recommendations that have not been fully responded, which leads to the potential for a repeat of similar findings. Continuous audit performance evaluation is carried out through periodic reporting and real-time monitoring, but the effectiveness of this evaluation is highly dependent on the capacity of resources and the commitment of OPDs in

carrying out improvements. Therefore, performance evaluation still needs to be improved so that audits do not only function as passive supervision, but become a tool for continuous improvement.

(iv) Providing Feedback; The recommendations submitted by the Inspectorate to the auditee are an important form of feedback to encourage improvement of procurement processes and systems. The data shows that the majority of OPDs receive and follow up on the feedback, with official follow-up documents in place. This feedback is not only corrective, but also contains coaching elements aimed at improving auditee's understanding and compliance with procurement standards. This strengthens the position of audit as a strategic partner in building transparent and accountable governance.

Analysis of the four dimensions of supervision according to Robbins and Coulter shows that the implementation of Probity Audit at the Jombang Regency Inspectorate has applied the basic principles of supervision well. The alignment between audit activities and organizational objectives, the ability to detect deviations from standards, continuous performance evaluation, and the provision of constructive feedback are the foundations that strengthen local governance. However, challenges such as variability in follow-up effectiveness and limited human resource capacity still require serious attention so that audits are not only formal, but are truly able to drive positive change and prevent deviations. Continuous strengthening in each of these dimensions will make internal supervision more effective and have a real impact on increasing accountability and transparency in the local government environment.

CONCLUSION

The implementation of Probity Audit by the Jombang Regency Inspectorate over the past five years shows an important role in increasing transparency and accountability in the procurement of goods and services. These audits effectively identify irregularities such as overpayments and under-volume, which are potential corruption risks. The data shows that most of the audit recommendations have been acted upon, indicating a commitment to improvement from OPDs. However, the effectiveness of audits is still constrained by the limited number and competence of auditors, as well as high workloads. The use of information technology in audits is also still not optimal, thus affecting the speed and accuracy of the supervision process. Overall, this internal audit has run according to standards and has had a positive impact on the prevention of irregularities, but it still needs to be strengthened in order to be able to contribute optimally to local governance.

In an effort to increase the effectiveness of Probity Audit, it is necessary to strengthen the capacity of human resources through intensive training and increasing auditor certification. The application of digital-based audit technology must be optimized by investing in IT infrastructure and training on its use so that audits can run faster and more accurately. The management of auditor workloads needs to be improved by prioritizing appropriate assignments and additional hiring where possible. In addition, strengthening the monitoring system and evaluating recommendations in real-time is essential to ensure continuous improvement. Building a positive supervisory culture and full support from OPD leaders is also key so that audit results can be accepted and implemented effectively.

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