

ANALYSIS OF GOVERNMENT INTERNAL SUPERVISORY SYSTEM POLICY FORMULATION USING REGULATORY IMPACT ASSESSMENT (RIA)

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Abstract

The effectiveness of the government's internal control apparatus (APIP) supervision is questionable due to high levels of corruption in government institutions. A key contributing factor is the current supervisory system, which compromises APIP's independence and hinders its optimal performance. Consequently, improving the government's internal supervision system has become a critical discourse. This study analyzes the preparation of government internal supervisory system policies through the Regulatory Impact Assessment (RIA) lens. This research used a qualitative method to understand and explain the process of drafting the government's internal supervisory system policy by examining several stages of RIA implementation. The findings indicate that the government has implemented certain stages of RIA in the policy formulation process. However, the study also reveals existing shortcomings in the application of RIA. The necessity of regulating the government's internal supervisory system to enhance the role and independence of APIP is highlighted. While the government recognizes the need to regulate the internal supervisory system, further improvements are required to ensure optimal policy impact. Specifically, the government needs to enhance stakeholder involvement, conduct thorough cost-benefit analyses, and develop comprehensive policy implementation strategies. These steps are crucial for maximizing the effectiveness of regulations aimed at strengthening the role and independence of APIP in combating government corruption.

Keywords: Regulatory Impact Assessment (RIA); Government Internal Supervisory System; Internal Audit Function; Government Internal Audit

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INTRODUCTION

President of the Republic of Indonesia Prabowo Subianto has set out a vision for Indonesia 2024-2029, namely "Together Indonesia Moves Forward Towards Golden Indonesia 2045" supported by eight missions called Asta Cita. One of these missions is "Strengthening political, legal and bureaucratic reforms, as well as strengthening the prevention and eradication of corruption and drugs". Carrying out this mission is not easy; the Indonesian government still cannot escape various problems such as slow bureaucracy and corruption that keep away from the ideals of a clean, effective, and reliable government.

The Corruption Perception Index (CPI) year 2023, a measure of perceived corruption worldwide, published by Transparency International shows that Indonesia has a score of 34 out of a maximum score of 100 (the smaller the perceived more corrupt), the same as the 2022 CPI and lower than the 2021 CPI which obtained a score of 38. Despite the stagnant score, Indonesia's ranking in 2023 decreased to 115th from 110th out of 180 countries. Indonesia's ranking is far below Malaysia's at number 57, with a score of 50, and Singapore's at number 5, with a score of 83. This condition also aligns with statistical data from the Corruption Eradication Commission (KPK). KPK has handled 753 corruption crimes with 810 perpetrators from 2019 to 2024, most of which were gratification/bribery cases. Various corruption cases involving government officials have called into question the effectiveness of the role of internal audit. The Indonesian Survey Institute (2021) states that the cause of the high number of corruption cases is the weak supervision of the bureaucracy.

The immune system theory illustrates corruption as a virus and the internal supervisory system in this theory must be sensitive to all risks and viruses that suppress a country's economic and social growth. Internal control and the Inspectorate must have a strong immune system to detect and overcome the corruption virus. (Silaban et al., 2020). Inspectorates that work objectively are expected to reduce or even eliminate corruption in the public sector. APIP should be able to become a *quality assurance* to ensure program objectives can be achieved effectively and efficiently through assurance and consulting services. The Minister of Home Affairs, Tito Karnavian (2024), argued that APIP is important in guarding the government. Thus, APIP must be supported to improve capabilities in terms of human resources, infrastructure, and authority, as well as independence.

Azwar Abu Bakar (2013), Minister of State Apparatus Empowerment and Bureaucracy Reform at that time, revealed in the BPKP working meeting in 2013 that the problems faced by internal supervision are that APIP is not independent, not professional, and policies are needed to make the supervisory system effective. On another occasion in the seminar "The Urgency of Government Internal Supervision and Control System" organized by the State Administration Student Association FIA, University of Indonesia, Prof. Eko Prasjo (2017) stated that SPIP needs to be strengthened by strengthening its independence through professionalism and integrity at the system level. Director of Korsup Region V KPK, Budi Waluya (2024) mentioned three obstacles APIP faced: budget, resources, and independence. The institutional arrangement is still vulnerable to regional head intervention on APIP audit results.

The role of APIP, which is not effective enough to oversee finance and development, requires a reform in the government's internal supervisory system to support the implementation of good governance. Collaboration between the central and local governments, as well as all stakeholders, is needed so that an effective supervisory system

can be realized. Various kinds of internal supervision problems have led to a discourse to build a system of internal government supervision. The government's internal supervisory system is expected to increase the effectiveness and efficiency of supervision in guarding national development.

The Indonesian government issues various policies to overcome various state problems. Sometimes the policies set overlap with other policies, resulting in unclear authority and responsibility. In practice, in overcoming multiple problems, it is necessary to consider various options and the impact of the policy/regulation so that the policy can run effectively with the expected results and ensure that the policies formulated do not overlap with other policies. Therefore, regulatory impact analysis (RIA) is needed to analyze the impact of a policy more comprehensively by considering various related aspects that may occur.

Regulatory Impact Assessment (RIA) is a structured method for analyzing the advantages and disadvantages of potential new rules, as well as reviewing the effectiveness of current ones. (Kirkpatrick & Parker, 2004). RIA is an instrument needed to make better the government's new or modified regulations. The lack of RIA may lead to regulations that are unaccountable, opaque, or inconsistent (Kurniawan et al., 2018). Regulatory Impact Assessment is a widely used method, especially by OECD countries. According to OECD (2008), "RIA is a process of systematic identification and assessment of the expected impact of proposed regulations, using consistent analytical methods, such as cost-benefit analysis (CBA). RIA is a comparative process: this process is based on determining the regulatory objectives to be achieved and identifying all policy interventions that are capable of achieving them. These "feasible alternatives" must be assessed, using the same method, to provide information to decision-makers on the effectiveness and efficiency of various options and allow the most effective and efficient option to be systematically selected. According to the OECD, the main thing about RIA for decision quality is analyzing- questioning, understanding real impacts, and exploring assumptions, not the accuracy of the calculations it uses.

The OECD makes a checklist consisting of 10 questions for the implementation of RIA by ensuring proper problem definition; the need for government involvement; the form of regulation or other government action; the legal basis for the regulation to be drafted; which level of government needs to be involved; cost/benefit analysis; transparency of impact distribution; access to clear and consistent rules and easy to understand; opportunities and involvement of stakeholders to provide input; and regulation of regulation implementation mechanisms.

RIA has also been developed in Indonesia. Bappenas, in cooperation with the Canadian International Development Agency (CIDA), has developed guidelines for the implementation of RIA. The Asia Foundation (2009) revealed that RIA is helpful in ensuring that the policy set has a reason and is the best choice by considering the cost-benefit and considering the interests of the community. The steps of RIA implementation start from defining the problems, setting the objectives, formulating policy alternatives, costs and benefits analysis, and implementation strategies, which at each stage are consulted with *stakeholders*. Furthermore, the RIA report is prepared. Although the guidelines prepared by OECD and Bappenas have differences, both have the same principles as the RIA guidelines from Bappenas, considering the conditions in Indonesia.

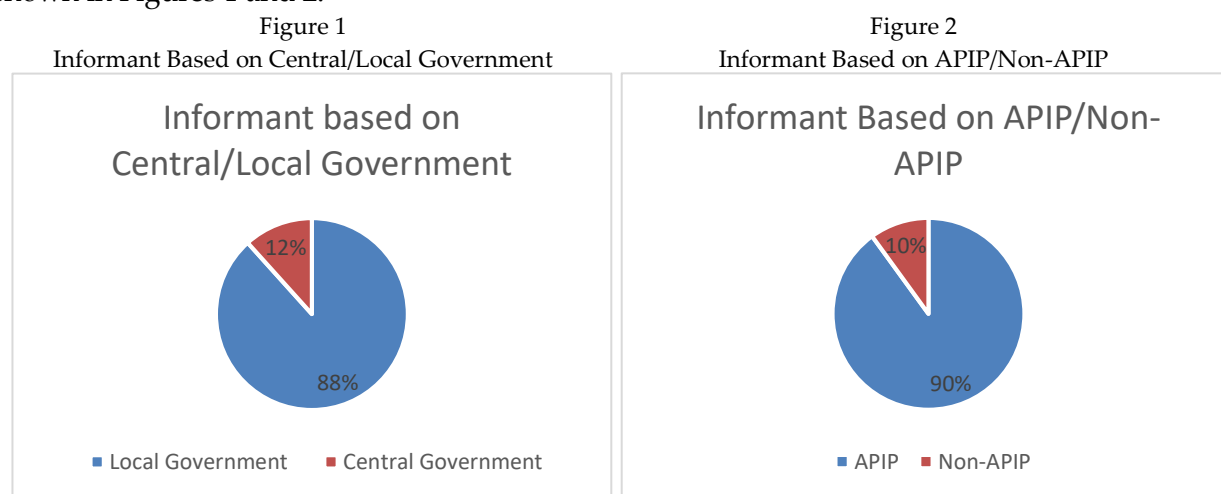
RIA has been developed in Indonesia since 2009, but its application in the preparation of regulations in Indonesia is minimal even though there are great benefits if RIA is used. Obstacles

in implementing RIA include lack of commitment from the leadership, lack of human resource capability of the apparatus, limited budget, legal assistance, and socialization (Kurniawan et al., 2018). Similarly, the disaster management sector in Jakarta found that RIA implementation was less than optimal due to low stakeholder commitment, limited public access, and scarcity of human resource support (Simabura et al., 2023). The government has added RIA as one of the analytical techniques to support studies in the academic paper for drafting laws and regulations in Law number 13 of 2022. However, it has not yet required its direct application (Retnosari & Syaif, 2024).

These studies encourage RIA to be used in preparing laws and regulations. This is also important to do in preparing the Government Internal supervisory system regulation that encourages the improvement of the internal control function in improving governance and government risk management. The author refers to the RIA guidelines prepared by Bappenas, which have been adapted to conditions in Indonesia while still paying attention to the guidelines of the OECD to enrich knowledge. Regulations on the government's internal supervisory system have not been issued, so the authors limit the RIA stages from policy formulation to policy implementation strategy.

METHODS

This research uses a qualitative approach to analyze policymaking of government internal supervisory system policies through a desk study of the literature, and documents relevant to the Regulatory Impact Analysis perspective, as well as requests for information from informants related to the Government Internal supervisory system policy. This descriptive study aims to present a more detailed picture of the situation, conditions, and dynamics in the preparation of the government's internal supervisory system policy. Primary data was obtained through information requests conducted online to APIP in the central government and local governments, and non-APIP to see the point of view of the auditee. The author obtained 60 informants categorized into APIP-Non APIP, and Central Government-Local Government, as shown in Figures 1 and 2.



Source: Author 2025

Secondary data is obtained from reports or policy documents, such as reports from the

Financial and Development Supervisory Agency, as well as data obtained from the Internet, such as statistical data from the Corruption Eradication Commission and news from reliable sources. The data obtained was analyzed by data triangulation to ensure its accuracy and validity.

RESULTS AND DISCUSSION

Defining The Problem

Government Regulation 60 of 2008 has emphasized the critical role of APIP as assurance of compliance and effectiveness, efficiency and economy (3 E) of government agencies; as an early warning system and improve the effectiveness of risk management, and improve the quality of governance of government agencies. However, the conditions are that government fraud is difficult to stop, and corruption cases continue to emerge. Throughout 2019 to 2024, the KPK recorded that it had handled 753 corruption crimes. As many as 68% of them were gratification/bribery cases, and 24% were goods/services procurement cases as shown in Figure 3.

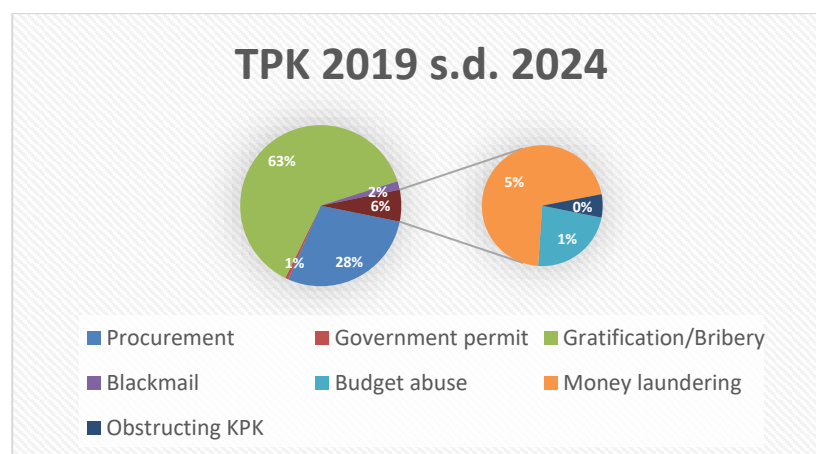


Figure 3. Corruption crime by case type

Source: Data processed by the author from KPK (2025)

Based on the perpetrators involved throughout 2019 to 2024, KPK recorded that they had handled corruption offenses against 810 perpetrators, of which 8 were Governors, 68 were Mayors/Regents and Vice Mayors/Regents, and 224 were echelon I-IV officials as shown in Figure 3.

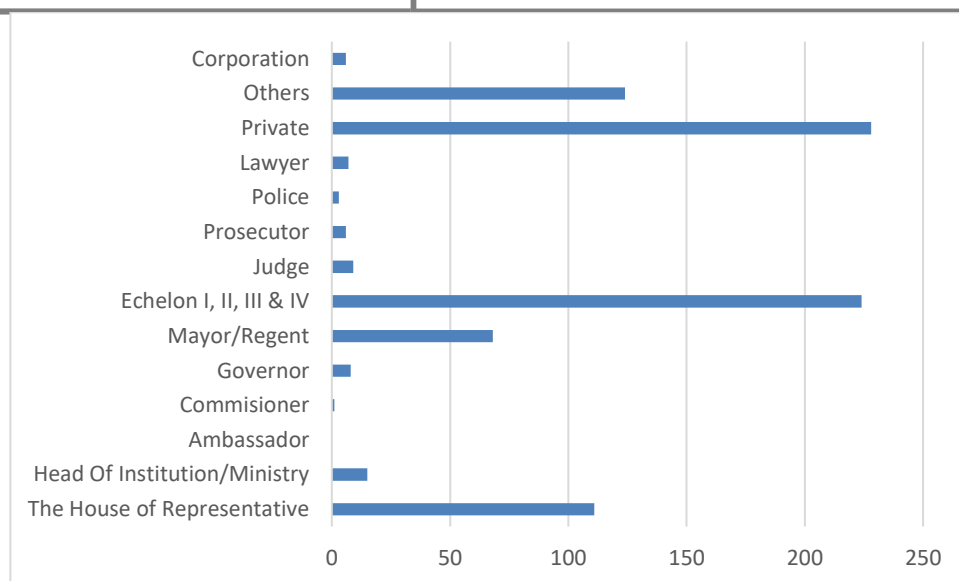


Figure 4. Corruption cases based on the perpetrator
Source: Data processed by the author from KPK (2025)

The number of corruption cases has made the effectiveness of the internal audit function questionable, especially if those involved are officials within the government. APIP, which is expected to detect, prevent, and overcome fraud that occurs in government agencies before being handled by law enforcement, cannot do much. Various problems related to APIP and the quality of the internal audit function are in the public spotlight. The quality of the internal audit function affects the possibility of management violations. This means that the better the quality of the internal audit function, the less likely there will be violations by management. (Ege, 2015).

Problem definition is an essential basis for producing the right policy. Unclear problem definition can trigger the resulting policy not to be the right solution to the problems actually faced. Based on data gathered from informants and a review of relevant documents, several main issues were found that caused the role of the internal audit function to be less optimal, namely APIP independence, lack of human resource capacity, and coordination between sectors.

According to the three lines model concept, Internal audit's independence from the responsibilities of management is critical to its objectivity, authority, and credibility (The IIA, 2020). Lack of autonomy leads to limited access to information required for supervision, and intervention in supervisory assignments hinder APIP in conducting adequate supervision. One of the obstacles is that the existing APIP structure puts the supervisor under the control of those being supervised (Agus Rahardjo, 2017). APIP would not be effective as long as it was under the regional head (Simanjuntak, 2021). This is in line with Arum's research (2024), which states that the quality of risk-based internal audits is influenced by independence. This is also corroborated by Sutaryo and Anto's research, which states that organizational autonomy has a positive influence on government internal audit effectiveness (Sutaryo & Anto, 2023).

The Internal Audit function is highly dependent on the quality of human resources in providing assurance and consulting services. Professional proficiency has a positive influence on government internal audit effectiveness (Sutaryo & Anto, 2023). Lack of human resource capacity is one of the problems faced in improving the role of APIP in Indonesia. This can also be seen

from the BPKP performance report in 2023 which states that there are still 26.13% of APIP that have not reached at least level 3 capability (delivered) because of the need for competent human resources has not been fulfilled. Supervisory activities and supervisory practices have not met the standards that should be.

Indonesia has many internal control institutions at the central and regional levels that oversee similar matters. This also makes coordination between internal supervisory institutions essential to avoid overlapping supervision that burdens the supervised institution and makes internal supervision inefficient. Deputy Head of BPKP for Investigation, Agustina Arum Sari (2024) emphasized the need for synergy collaboration to strengthen the role of APIP in providing added value to the achievement of national development goals.

To overcome those problems, a comprehensive and integrated government internal supervisory system regulation is needed. Things that need to be improved are a more independent institutional structure, human resource management, budgeting, supervisory governance, and broader and clearer authority. APIP is at various government levels and different agencies. The synergy and collaboration of supervision between APIP, especially in overseeing cross-sectoral programs involving various government agencies at the central and regional levels, is important.

The urgency of the government's internal supervisory system has been realized since 2013. At that time, the Minister of State Apparatus Empowerment and Bureaucracy Reform had proposed the Government Internal Supervisory System (SPIP) Bill and it was included in the national legislation program for the 2014-2019 period. Still, until 2019, the bill always failed to enter the annual priority program so that until the end of the period, the bill was not discussed by the House of Representatives. In the 2020-2024, the Government Internal Supervisory System Bill is no longer a national legislation program. With the increasing spotlight on APIP's performance and the urgency of APIP's effective role in guarding national development, further policies are needed to improve the effectiveness of supervision. The policy must overcome problems such as lack of APIP independence, lack of human resource capacity, and coordination between sectors as found in this study.

Objective Setting

The formulation of objectives is essential to determine the substance of a regulation and measure whether the policy has been effective. OECD (2020) states that for RIA to be successful, it needs to clearly identify the desired goals of the proposal. In the description of the conception of the Government Internal Supervision System Bill, the Bill aims to achieve the effectiveness and efficiency of government programs, reduce corruption, increase the independence and professionalism of APIP, become a strong legal basis for supervision, and promote synergy between supervisory institutions. The government has set clear desired goals, in line with the problem definition set previously.

APIP, which has limited authority and resources, cannot achieve these goals alone. Managed and measurable government involvement in the form of binding regulation is needed so that it can be implemented. If regulations are not made, APIP will have difficulty making changes and effectively carrying out its supervisory role.

Formulation of Policy Alternatives

The development of various options is needed to find the best alternative to solve the problems faced by the expected objectives. OECD emphasizes we must consider all potential alternative solutions, whether they are regulatory or non-regulatory. In the RIA Implementation Guidelines of Bappenas, several alternatives can be selected, namely Non-Regulation (such as government spending, loans and loan guarantors, persuasion etc.), Regulation, and "Do Nothing" or let the conditions continue as usual. Some alternative policies to improve the effectiveness of government internal control can be seen in Table 1.

Table 1
Identification of policy alternatives

Do nothing	Non-Regulation	New Regulation
Taking no further action, either a non-regulatory policy or proposing a new regulation	-Socialization of supervision policy - Organizing an internal supervision forum event every year - Call for increased attention to APIP capability building	The goal of a Golden Indonesia 2045 has risks that need to be appropriately managed. Planning and implementation of priority programs need to be guarded so that they run on track. The supervisory aspect is crucial to oversee government accountability, governance, and risk management. An effective internal supervisory system policy is needed to improve the

Source: processed by the author (2025)

The alternative to "do nothing" or allowing existing conditions to remain is that they can not make changes and overcome problems. Non-regulatory options are not sufficient to overcome the difficulties of government internal control because they are not binding, and implementation is difficult to do thoroughly. A possible alternative is to make a regulation that transforms the government's internal supervisory system. This is important considering that APIP has a vital role in providing assurance on governance and the effectiveness of risk management. APIP is also expected to provide added value in providing insight as a trusted advisor to the government.

The preparation of the government internal supervisory system law needs to be based on a strong legal basis, PP 60/2008 is relevant to the government's internal supervisory system, but to regulate something quite complex, involving the center and regions, strong regulations are needed in the form of a law so that policy implementation is more complied with, as well as the legal basis for the preparation of these regulations must be strong in the form of level or higher regulations. Some legal bases that are relevant to the national supervisory system include:

a) Law Number 17 of 2003 on State Finance

The law, especially Article 3, emphasizes the management of state finances in an orderly manner that meets the 3Es and obedience. APIP's effective role is needed to manage state finances according to the Act's mandate.

b) Law No. 15/2004 on Audit of State Financial Management and Responsibility

This law, especially in article 9, emphasizes that APIP can assist BPK with financial audits by providing supervisory reports that BPK can utilize. For the results of the APIP examination to be utilized by BPK, the supervision must be of high quality and carried out by auditors who

are independent, competent, and in accordance with standards.

c) Law No. 20 of 2023 as a substitute for Law No. 5 of 2014 on the State Civil Apparatus

The law discusses the value of ASN culture and focuses on public services that are professional, neutral, and free from KKN.

During the 2009-2014 administration of the Republic of Indonesia, the government initially intended to develop regulations by proposing a draft law on the Government's Internal Supervisory System. Still, the bill was not prioritized for discussion by the House of Representatives every year until the end of the government period. Deputy Chairman of the Legislation Body in 2017, Arif Wibowo, said, "The House of Representatives, together with the government, actually realizes the importance of the bill. It's just that, every time the annual prolegnas is discussed, other bills are more urgent to be included in the prolegnas, so the desire to include the SPIP Bill must continue to be delayed". Meanwhile, the 2019 to 2024 government period chose to take a "Non-Regulatory Policy". The government did not include the regulation of the national supervisory system in the national regulatory program for the 2019-2024 period. Still, it made other policies such as the national supervision policy, the national APIP forum, and increasing APIP capabilities through education and training. This causes APIP to try to increase its role and contribution to development with various limitations. Of course, the impact will be more significant if the government is more serious about improving the government's internal supervisory system and addressing those limitations with national policies that become a strong legal basis, such as laws.

Cost-Benefit Analysis

The analysis of costs and benefits has not been reflected in drafting the government's internal supervisory system policy. This can be attributed to the legislation formation system in Indonesia, which is regulated in Law Number 12 of 2011 concerning the Formation of Legislation, which does not yet contain an obligation to carry out a cost and benefit analysis. Policies taken need to consider the cost-benefit of various alternative policies as RIA theory strongly recommends assessing all potential direct and indirect costs. This is especially important after the issuance of which encourages the application of RIA in the formation of laws, including cost-benefit analysis.

Based on Minister of Finance Regulation No. 92 of 2024 on Standardized Output Cost (SBK) Year 2025, draft laws are divided into two types, namely simple draft laws with ≤ 50 articles and/or involving five or less Ministries/Institutions/agencies, and complex draft laws with more than 50 articles and involving more than five Ministries/Institutions/agencies. The SBK for simple draft laws is Rp600,000,000.00 and the SBK for complex draft laws is Rp945,000,000.00. This draft law on the supervisory system is complex, as seen from the number of articles that are more than 50, 67. However, there are limitations to collecting the exact costs required, given the complexity of the scope and the number of parties involved in both the central and local governments. Although there is no cost and benefit analysis of the government internal supervisory system policy, measuring the benefits and costs of the government internal supervisory system policy can be done by looking at the factors that cause costs, as well as the benefits expected to be felt by various parties without having to measure it in numbers.

The Government Internal Supervisory System Bill carries out institutional and human resource reform of APIP, effective, efficient, and synergistic internal supervisory system reform,

and management reform. Table 2 describes the cost and benefit analysis of the government internal supervisory system policy.

Table 2

Cost and Benefit Analysis for Government Internal Supervisory System

Stakeholders	Cost (negative impact)	Benefit (Positive impact)
Central Government	Policy formulation (Rp945,000,000) Cost of socialization and regulation implementation	More focused supervision
		Better control of supervision; Increase the potential for achieving government goals
Ministry/Agency/Local Government	Organizational leadership's resistance to the new system	Improved quality and effectiveness of budget utilization;
APIP	Adjustments to new systems, such as organizational restructuring, Cost of improving the quality of APIP human resources	Increased supervisory independence; Increased capacity and professionalism; Reduced intervention from organization leaders
Supreme Audit Institution	Not Applicable	Easier coordination; Increase the utilization of APIP supervision results for audit-related material.
Society and the public	Not Applicable	Transparency of budget management; Improved quality of public services

Source: Author, 2025

The main benefits of this policy are that APIP becomes more independent, professional, and the pattern of accountability and supervision system is better organized so that the internal control function can have a more tangible impact in supporting the success of government programs and preventing corruption. These benefits are not just economic value because they can have a systemic effect ranging from the reputation of the Government of Indonesia, a healthy economic climate, and the effectiveness and efficiency of government programs that can provide a *multiplier effect*.

Based on these cost-benefit considerations, the alternative policy of drafting government internal supervisory system regulations/laws provides benefits greater than the costs, making it feasible.

Consultation

The Guidelines for the Implementation of *Regulatory Impact Assessment* explain that consultation with stakeholders is to equalize perceptions, confirm alternatives, get input, check for realism and accuracy, build trust, and increase the credibility of actions/policies. The consultation must be carried out at every stage of RIA. The government, in this case the Ministry of PAN and RB as the proponent of the Government Internal Supervisory System Bill, has consulted APIP, External Auditors (BPK), and academics. The Ministry of PAN and RB has also

conducted a public test of the draft law on the Government Internal Supervisory System. However, there has not been clear consultation with those who receive benefits from APIP, such as the Head of Government Agencies or the Head of the Region, as one of the stakeholders of APIP and the government's internal supervisory system.

The thing that is of concern is that there is a clause stating that auditors cannot be sued before the court in carrying out their duties, obligations, and authorities, and auditors and other parties are given legal protection and security guarantees by authorized institutions. This needs to be further consulted, considering that there is a risk that makes the internal control apparatus less professional and careful in carrying out its duties and prone to abuse their power. Accusations of misconduct by those in power must be taken with utmost seriousness. Furthermore, everyone, especially individuals in less powerful positions, should have assured access and the necessary resources to a fair and unbiased higher authority to address grievances without fear of reprisal (Tobore, 2023).

Implementation Strategy

Bappenas' Guidelines for the Implementation of *Regulatory Impact Assessment* explains RIA policy implementation strategy in the form of socialization mechanism, monitoring implementation, and enforcement system (incentives and sanctions). The draft bill on the national supervision system does not contain socialization mechanisms, implementation of policy monitoring, and enforcement systems, as well as the description of the conception prepared by the government. The government needs to develop an implementation strategy by preparing a socialization mechanism within the central government, local governments, and the public. Policy monitoring also needs to be carried out to evaluate the effectiveness of the policy. The implementation period also needs to be considered to see the real impact of the policy because the impact of the policy cannot immediately be seen in a short period. The results of monitoring and evaluation can be input for regulatory improvements if needed. Furthermore, the enforcement system needs to be designed by considering the balance between *reward* and *punishment* for policy implementation. The government also needs to prepare or modify related regulations such as internal control system, risk management, human resource development, and other regulations that support the government internal control system as part of the governance ecosystem.

CONCLUSION

The current condition of the Indonesian government requires more quality internal supervision in guarding the ideals of national development toward the Golden Indonesia 2045. For this reason, regulations are needed to strengthen the role and independence of APIP. The drafting of the national supervisory system regulation has reached the stage of public testing by involving various related parties although the discussion was not continued in the national legislation program. The process of drafting the government's internal supervisory system regulation has gone through various stages in RIA, although several stages require more attention. At the consultancy stage, there has not been strong involvement from partners who are the object of internal control such as the head of the ministry/agency/local government organization. Inputs from directly affected parties are needed to produce optimal policies that can be accepted as a whole.

Another stage that requires special attention is that there is no clear analysis of the costs and

benefits of the policies to be implemented. The government needs to consider conducting a cost and benefit analysis and developing an effective and efficient implementation strategy, not only related to government internal supervisory system regulations but also related to the formation of legislation as a whole in order to produce optimal policies as encouraged by law number 13 of 2022.

The government's internal supervisory system is an integral and sustainable process of activities in internal control. This system aims to increase the capacity of APIP, realize a professional and independent oversight institution, provide early warning, and improve the governance and effectiveness of government risk management. The government should develop comprehensive implementation strategy to achieve optimal and acceptable results for all relevant parties and minimize the risk involved.

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