ANALYSIS OF THE IMPLEMENTATION OF THE SUPERVISORY FUNCTION OF THE INSPECTORATE AREAS IN WEST KUTAI REGENCY

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ARTICLE INFO

Date received: 10 September 2022
Revision date: 18 September 2022
Date Approved: 25 September 2022

ABSTRACT

The problem in this study is whether the implementation of the regional government performance monitoring function carried out by the regional inspectorate in Kutai Barat has been carried out efficiently and effectively, and what factors affect the effectiveness of the implementation of the regional government performance function in Kutai Barat. The purpose of this research is to analyze the effectiveness of the implementation of the supervisory function of local government performance at the regional inspectorate of Kutai Barat, as well as to analyze the factors that affect the effectiveness of the implementation of its performance monitoring function. Based on the results of the analysis of the implementation of the supervisory function of the regional inspectorate in Kutai Barat, it can be concluded that the implementation of supervision, both from inspection, testing and investigation, has not been effective, this is due to the inaccuracy of time in carrying out supervision, the inaccuracy of the deviation data found for supervisory apparatus and the lack of human resources in this case is the government apparatus at the Kutai Barat Inspectorate Office in terms of quality and quantity. Factors that influence the implementation of the supervisory function on government administration in Kutai Barat include officers who have skills, knowledge in the field of work handled and in addition to the availability of facilities and infrastructure that support the implementation of supervision carried out by the Inspectorate office of Kutai Barat.

Keywords: Supervision Function, Regional Inspectorate, Kutai Regency West and Local Government.
INTRODUCTION

Improving the efficiency and effectiveness of government implementation in the regional scope, the participation of all parties is needed for the community, especially from the officials who will carry out the government. The implementation of effective governance is a very urgent need, especially in the current reform period. The direction of the approach is to focus on providing services to the community and as an effort to convey the policies of the central government and at the same time as implementing government programs.

This is characterized by demands for the community, which will support the creation of a clean and authoritative, orderly and orderly government apparatus in carrying out duties and functions in accordance with applicable regulations. The demands for the community arise because there is a reason, namely the existence of commendable practices carried out by government officials in general and local government officials in particular. Deviations that occur among local government officials, one of which is caused by the ineffective implementation of supervision carried out by the existing bodies of the local government itself.

The legal basis that can be used as a reference in the implementation of supervision is referring to Law No. 23 of 2014 concerning Regional Government which is strengthened by Government Regulation No. 20 of 2001 concerning Guidance and Supervision of the Implementation of Regional Government, Presidential Decree No. 74 of 2001 concerning Procedures for Supervision of The Implementation of Regional Government and Ministerial Decree No. 41 of 2001 concerning Repressive Supervision of Regional Policies.

As is known that the Paradigm Shift in the implementation of regional governance (regional autonomy) in Indonesia from a pattern of centralization to a decentralized pattern has consequences for the greater handover of authority from the central government to regional governments. Therefore, with the birth of Law Number 23 of 2014 concerning Regional Government, local governments are given great authority to regulate and manage their own households autonomously.

Regional autonomy is intended to provide opportunities and flexibility to autonomous regions in organizing and managing the interests of local communities responsibly according to their own initiatives, and based on community aspirations in accordance with laws and regulations. Broad authority certainly requires optimal supervision, because without supervision, there is an opportunity for irregularities and abuses of authority, so that it will result in state financial losses and the non-realization of public welfare.

The discipline of employees to comply with the rules of working hours, and the implementation of other duties is still sometimes underestimated. This situation is caused
by the level of awareness of employees whose duties have not been maximized, so sometimes employees take care of their personal or class interests. The implementation of the main tasks of an organization, will not be achieved properly if the factors of the implementation of supervision have not been as planned. Poor supervision will have an impact on the effectiveness of the implementation of supervision that is not as expected. Therefore, instructions will be applied to support the effectiveness of supervision.

The ruler or leader needs to carry out supervision, because without supervision, it will result in misappropriation. Therefore, it is necessary to carry out effective supervision, especially those related to the main tasks of government and development, this aims to support the realization of a clean and authoritative government, and to realize it is necessary to apply the supervisory function of government performance and development.

The supervisory function of the local government has a tiered authority and is integrated in the supervision and inspection mechanism, while the target of the monitor is the discovery of deviations from the plan or target. The actions taken include directing or recommending improvements, suggesting that waste be suppressed, optimizing work to achieve goals according to the plan, assessing the performance of government officials, as a training institution and clearing house and providing input to Top Management (leaders) on the conditions and solutions of bureaucratic distortions. The phenomenon of inefficiency and the effective role of government functional supervision is not only general, but also special in the local government environment, so that it is felt the need for the importance of a form of appropriate coordination, and a high commitment in efforts to effectively implement the supervisory function carried out.

Apart from that, the supervisory function is also carried out by paying attention to the implementation of other management functions such as planning, organizing and mobilizing functions. One of the effective supervisory functions to implement is functional supervision, since any symptoms of deviation will be easier and faster noticed. In carrying out the four management functions properly, it will automatically support the achievement of the main tasks that are in accordance with the planned.

The Regional Inspectorate Office in West Kutai Regency is one of the government agencies that has a function in supervising the performance of local government. Where one of the missions to be achieved is to prevent deviations in the implementation of local government management. Then another function is to supervise, examine, assess and investigate two principles, namely: the Provincial Regional Supervision Agency as its vertical form, and the Regent as a source of acceptance of duties, so that to support the implementation of supervisory personnel, supervisory personnel or supervisory assistants.
are used, which is required to sign a warrant for inspection and assessment tasks. The investigation is being carried out by the Regional Inspectorate of West Kutai Regency.

The Secretariat of the Regional Inspectorate of West Kutai Regency in an effort to implement and strengthen the implementation of functional supervision to all components in the organization of its scope of work to think about and carry out their duties and responsibilities as well as possible in order to provide value in the implementation of tasks as well as possible. Thus, it is expected to be able to control all forms of work activities so that they can be carried out in accordance with the duties and responsibilities that have been given.

However, the problem that has occurred that the implementation of the supervisory function so far has not been carried out effectively, the reason is because the implementation of the government performance examination so far has not been as planned, where it can be seen that the implementation of supervision is not timely, this is due to delays in the collection of data to be used in the examination and in addition to that in the examination it has not been decided on areas of deviations which are often there is a misappropriation of local government, especially in the West Kutai Regency.

METHOD

This research uses an empirical approach, which is an approach that refers to observations in the field. So this research uses an empirical type of research. The primary data and secondary data that have been collected are then processed and analyzed qualitatively. Qualitative analysis in this case is an analysis that examines in depth the existing data and then combined with other data, then combined with supporting theories and then conclusions are drawn. This research was carried out in West Kutai Regency located at the Office of the Regional Inspectorate of West Kutai Regency The location of this study was selected based on the approach of data availability needed in the study.

RESULT AND DISCUSSION

Analysis of the Implementation of the Supervisory Function of the Regional Inspectorate in West Kutai Regency.

The implementation of local government is more aimed at improving development performance in each sector. Therefore, one of the ways that is carried out in achieving development performance is through supervision, where the function and role of supervision is an activity carried out if the activities carried out by local government officials have been in accordance with the planned, and in addition, corrective actions are taken from the results of work that are not in accordance with what was planned.

Supervision is one of the important aspects in the implementation of Government because with supervision, the level of misappropriation can be suppressed as low as
possible so that the achievement of the goals of an organization can be realized as it should be. Organizational systems will experience inequality when supervisory functions do not exist or do not work as they should.

One of the agencies that has the authority to carry out supervisory functions for the implementation of local government which is focused on the West Kutai Regency area of East Kalimantan is at the Regional Inspectorate Office of West Kutai Regency, East Kalimantan. Where the function and role of the Inspectorate office is to conduct inspections, tests and assessments of the performance of regional apparatus and regionally owned enterprises and other regional businesses.

The legal basis for the implementation of supervision refers to law No. 23 of 2014 concerning local government which is strengthened by government regulation No. 20 of 2001 concerning the guidance and supervision of the implementation of local government, presidential decree No. 74 of 2001 concerning procedures for supervision of the implementation of local government and Ministerial Decree No. 41 of 2001 concerning repressive supervision of regional flogging. Article 218 of Law Number 23 of 2014 concerning local government as amended several times, most recently by law No. 12 of 2008 which states that:

1. Supervision of the implementation of local government is carried out by the government which includes:
   a. Supervision over the implementation of government affairs in the regions.
   b. Supervision of local regulations and regulations of regional heads.
2. Supervision as referred to in paragraph (1) point a is carried out by the government's internal supervisory officer in accordance with the laws and regulations.

The implementation of local government is more aimed at improving development performance in each sector. Therefore, one of the ways carried out by local governments in achieving development performance is through supervision, where the supervisory function is an activity carried out if the activities carried out by local government officials are not in accordance with previously planned conditions, and in addition, corrective actions are taken from the results of work that are not in accordance with what was planned.

The Regional Inspectorate in Kutai Barat Regency, East Kalimantan, as one of the drivers of the internal supervision function which is directly responsible to the regent related to the implementation of local government, has several functions including, conducting inspections, testing and monitoring related to the performance of local governments and regionally owned enterprises and other businesses.

The importance of the function and role of the Regional Inspectorate office in West Kutai Regency, East Kalimantan, it is necessary to assess the effectiveness of the implementation of the supervisory function that has been carried out so far. This aims to
assess whether the implementation of supervision carried out is as expected. Therefore, the assessment of the effectiveness of the implementation of supervision at the Regional Inspectorate Office of West Kutai Regency, East Kalimantan, is emphasized on the implementation of examination, testing and prosecution. The results of the assessment of the effectiveness of each supervision implementation at the Regional Inspectorate Office of Kutai Barat Regency, East Kalimantan can be described as follows:

**Implementation of inspection at the Regional Inspectorate of West Kutai Regency, East Kalimantan.**

In conducting the inspection by the West Kutai Regency Regional Inspectorate office, the scope of the examination is emphasized on the supervision of local government infrastructure, the implementation of regional development, supervision in the field of finance and social welfare. The reason for the examination was to assess whether there were no deviations in the implementation of activities carried out by the four fields of local government (apparatus, development, finance and social welfare) and in addition, corrective actions could be taken in the implementation of government activities, especially in West Kutai Regency, East Kalimantan.

As has been said by the Head of the West Kutai Regency Inspectorate through research conducted by the author that:

"The supervision carried out to skpd in West Kutai Regency refers to 4 (four) basic theoretical foundations, namely Planning, organization, controlling, execution and Controlling, which is the need so starting from planning, then organization, after implementation must be controlled whether it is appropriate between planning and implementation. whether it is appropriate or not is the important function of the management. Then in any institution it is also so from both government and private institutions but the content is different and then the regulation is there."

Furthermore, from the research conducted related to the assessment of effectiveness in conducting examinations, especially at the Regional Inspectorate Office of West Kutai Regency, the Head of the Inspectorate revealed that the implementation of inspections in the implementation of development so far has not been well coordinated, where the inspection personnel have not determined the areas of deviation that most often occur.

Based on this, we can know that in conducting inspections in the field of development, it has not been well coordinated. One of the factors that cause the implementation of the examination that has not been well coordinated because each inspection personnel (employee) has not determined the areas of deviation that occur most often, and besides that there is no objective examination that must be carried out
in conducting the examination. Where the field of deviations still has to be further analyzed until it can be found that there are deviations or are not in accordance with existing standards or provisions as a reference basis for the implementation of regional government in terms of development in West Kutai Regency. And so far it is admitted that it is very rare to find such deviations.

In addition, an objective assessment is also necessary in terms of conducting an examination. As stated by the Chief Inspectorate that one of the factors that need to be considered by the examiner is the objective assessment of the field of supervision as a whole and is easy to understand.

From the interviews that have been conducted, the smooth implementation of the examination to support supervisory activities needs to be supported by an objective examination of the implementation of the examination from each field of supervision and is easy to understand. Therefore, it can be known that in addition to the implementation of the examination carried out by the examiner personnel where it is not coordinated, the examiner has not met the fields of deviation that are most often explored such as the field of apparatus, the field of development, the field of finance and the field of social welfare.

Furthermore, an interview with the Head of Government Supervisors for government and society revealed that:

"The implementation of government carried out by the inspection staff is in fact good, and in accordance with existing procedures, but it is still often not on time. So it doesn't look flexible with the situation at hand. Sometimes the examination is very slow and or too quickly carried out, as a result that the results of the examination are not very precise with the situation that should be. The timely absence is sometimes felt in areas that are indeed very far from the city's location in West Kutai Regency."

Based on the results of an interview with the Head of Government Supervisor for Government and Social Welfare at the Inspectorate Office in West Kutai Regency, it turns out that in conducting an examination of irregularities in the implementation of activities by local governments, this is due to the slow collection of data that will be used as a basis for conducting examinations. in conducting supervision with each field of local government activity, in addition, the regional mileage is also very far so that it must take time to reach. For example, the economic conditions that have been happening so far.

Furthermore, regarding the system of examination and supervision of the performance of the Inspectorate from the results of interviews with the Chief inspector, he said that:
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"The implementation of the inspection carried out by the West Kutai Regency Inspectorate has been transparent because the findings in the field are in accordance with what was reported by the inspection team. This is reinforced by the success of the West Kutai Regency Inspectorate in achieving WTP (reasonable without exceptions)."

**Implementation of the Testing function at the Inspectorate of West Kutai Regency, East Kalimantan**

Based on the results of research on the effectiveness of the implementation of the examination and its relationship with the supervisory function carried out at the West Kutai Regency Inspectorate office, the next assessment is the effectiveness of testing in the application of the supervisory function, especially at the West Kutai Regency Inspectorate office.

In conjunction with the above description will be presented the results of an interview with the Chief Inspectorate, he said that:

"The implementation of the tests carried out is not accurate, where the data / information obtained is not valid, this is because there are still several fields where deviations have occurred, have not been audited or tested."

Based on the results of the interviews that have been stated above, one of the obstacles faced in conducting testing is inaccurate data, where the data obtained cannot be used as a guide in conducting testing and is valid. So that one of the factors that causes the inaccuracy of information obtained in the field and besides that there are limitations of each party in providing information. And it turns out that in conducting tests with a certain amount of information obtained is not objective, where the testing of a certain amount of information received does not correspond to the areas of frequent deviations. one of the factors that caused due to the limitation of a number of information in the field including there are remote areas and in addition to the lack of coordination directly involved in supervising the performance of local governments.

Then an interview with the assistant inspector of region III:

"The implementation of the tests carried out by the West Kutai Regency Inspectorate has gone well and is in accordance with procedures and based on supervisory standards in terms of existing testing."

From the results of several interviews above, the implementation of the tests carried out is still not in accordance with the data in the field, it is still necessary to test the authenticity of the data presented. The head of the inspectorate added that the lack of human resources at the West Kutai Regency Inspectorate office was an obstacle factor
in conducting supervision, but according to him, this factor was not a reason for the Inspectorate not to work professionally.

He also explained that in the implementation of this test, it is inseparable from the parties as it will be examined because if you look at the current conditions where there are still many stubborn parties when it will be examined, besides that if you look at it from the West Kutai patent district which can be said to be quite large, making this inspection process, especially testing, a bit late than the predetermined schedule considering the geographical conditions of West Kutai regency, this is one of the obstacles because the distance traveled by the smallest area results in difficulties in accessing transportation and accessing communication networks.

**Implementation of the Prosecution function at the West Kutai Regency Inspectorate, East Kalimantan**

The effectiveness of the implementation of supervision, apart from examination and testing, is also supported by the implementation of investigation. Therefore, it needs to be supported by an assessment of the effectiveness of the implementation of the investigation and its relationship with the performance supervision function of the local government.

From the results of an interview with Mr. R. B. Bely Dj. Widodo, SE., MM as an Inspector at the West Kutai Regency Inspectorate said that:

"One of the missions in the investigation is to make it easier to supervise allegations of irregularities and abuses of authority both based on the findings of the examination results and supervision of information from various parties."

From the results of the interview, it can be seen that one of the objectives carried out in conducting the investigation is to make it easier to investigate irregularities or abuses of authority both based on the findings of the inspection results and procurement or information from various parties.

Then, judging from the various examination results regarding the effectiveness of the implementation of the investigation and its relationship with supervision, the results of an interview with Rosa's mother as an Associate Expert Auditor will be explained which said that:

"The implementation of the investigation has proceeded as it should be based on the results of previous examinations and tests, but it is undeniable that the implementation of the investigation has not been carried out in a timely manner and has not been objective."
Based on the results of the interview as conducted, it turned out that the implementation of the investigation was not yet timely. This is due to the slowness of the information received in conducting inspections and tests of each data that is used as an object of supervision. Furthermore, from the interview of the Head of Government Supervisor in the field of Government and Welfare which revealed that the implementation of the investigation carried out has not been centralized, namely that it has not been able to decide on the areas of deviation that occurred.

Based on the results of the interview, it can be concluded that the investigation has not been timely due to the lack of optimal coordination and data processing.

**Coordination of the Implementation of the Supervision Function of the West Kutai Regency Inspectorate with the West Kutai Regency DPRD.**

The implementation of the Supervisory Function carried out by each Regional Government is inseparable from the coordination of the legislative body which has a Supervisory Function as well as on every performance of the government itself. The West Kutai Regency Dprd is a special blood legislative body for West Kutai regency which if associated with the implementation of the supervisory function of the Inspectorate in West Kutai Regency should establish a coordination relationship to then create a government in the scope of the region in particular that is better.

The author has conducted an interview with the Chairman of the West Kutai Regency DPRD in terms of confirming related to the implementation of the supervisory function carried out by the Regional Inspectorate in West Kutai Regency. He said that:

"The Regional Inspectorate has become a Partner, a Partner of the DPRD So if in the Regional Inspectorate this is Included in Commission 1 so if commission 1 of the DPRD always does its Name Working Meeting with the inspectorate. So if for example there are findings and problems it can be submitted. but there is a mechanism because if the internal findings in the executive become internal if for example there is a complaint from the public there is something found in the legislature, it can be requested for an explanation from the Inspectorate."

From the explanation stated above, it can be seen that there is indeed a performance relationship between the DPRD and the relevant Inspectorate in terms of monitoring the performance of local governments. That Commission 1 of the DPRD is a forum in accommodating the relationship between performance and the Inspectorate. The DPRD as a Legislative institution accommodates any problems arising from the field on findings and complaints from the community to be then forwarded to the Inspectorate as a supervisory agency. And so far, the performance of the Inspectorate according to the Chairman of the West Kutai Regency DPRD has actually been good even though there
are still some problems that arise in the field which are still not accommodated in terms of supervision by the Inspectorate in West Kutai Regency.

Regarding this matter, according to the Chairman of the West Kutai Regency DPRD that:

"Actually, if we value this inspectorate, it is a supervisory institution, but it is still an internal supervision agency So if we are still confused about whether this inspectorate will be taken over by the Ministry of Home Affairs. Let's say the Inspectorate Stands Alone (Independent) but now the problem is that there are other supervisors, for example, there is the CPC, the CPC,"

From the explanation above, it can be said that in fact the function of the inspectorate is the most important here besides supervising the implementation / field activities, for example internal supervision of local governments, in fact, the hope is that this inspectorate will become a deterrent instrument, which should be able to detect early, lest the inspectorate is more or less optimal in terms of supervision than the police, for example, the inspectorate is actually supervised inward (internal) so that every finding can be reported or acted upon continue internally fellow SKPD / report to the regent so that there is an initial prevention or there is a preliminary report whether this finding can still be saved or indeed this finding can interfere with the running of the government, said the Chairman of the West Kutai Regency DPRD.

**Factors affecting the implementation of the functions of the West Kutai Regency Inspectorate.**

In Law No. 22 of 2009 and Law No. 20 of 2001 article 11 which outlines that the inspectorate supervises the implementation of functional supervision of the implementation of local government and the management of RegionalLy Owned Enterprises and other businesses. Then the activities carried out are by conducting inspections, testing and assessments of the performance of regional devices and RegionalLy Owned Enterprises and other businesses.

Talking about the effectiveness of the implementation of the provisions, it does not escape the problem of the existence of factors that influence a legal and social phenomenon in the application of a legal rule in reality as a parameter of whether or not the enforcement of the rule is effective. Factors that influence this according to Soerjono Soekanto include:

1. Legal factors or laws and regulations;
2. Law enforcement factors;
3. Factors of facilities and facilities that support the law enforcement process;
4. Community factors, namely the social environment in which the law applies or is applied, are related to legal awareness and compliance that reflects in people's behavior;
5. Cultural factors, namely the results of work, creation and taste based on human nature in the association of life.

The five factors are closely related to each other, because they are the essence of law enforcement or the implementation of a provision based on the law, and are also a benchmark for the effectiveness of their implementation. Thus, the five factors will be discussed further in this study, based on the author's observations in the research process which are then linked from data or survey results in the field.

Based on several explanations related to these factors, the following are some of the factors that actually affect the implementation of the regional inspectorate supervision shelter in West Kutai Regency, East Kalimantan.

**Law Enforcement Officer Factors**

In conjunction with the aforementioned description, from the results of an interview with Mr. R. B. Bely Dj Widodo, SE., MM as inspector at the Inspectorate Office in West Kutai Regency, it is as follows:

"The implementation of supervision of the implementation of local government is strongly supported by the competence of the apparatus and in addition to the availability of facilities and infrastructure in carrying out supervision."

Based on the results of an interview with the Inspector at the Inspectorate Office in West Kutai Regency, it is known that the implementation of local government supervision can be carried out if it is supported by the availability of apparatus and has the competence of the work handled.

From several explanations that have been previously stated, it is known that in terms of the implementation of supervisory functions carried out by the Regional Inspectorate in West Kutai Regency is still not optimal, one of which is the inattention of officers in the field in accommodating all kinds and forms of existing deviations, as well as the lack of resources in this case the implementing officers to compensate for existing tasks, such as to reach some distant areas.

This has an impact on the quality or results of the implementation of the supervisory function carried out by the West Kutai Regency Inspectorate, of course. In addition, the data generated by the implementing officers is still not valid and the examination in the lapangan, both in terms of testing, research and prosecution, is still
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constrained by timeliness problems, which can be said to be unable to accommodate and compensate for the existing situation and / or conditions.

Facilities and Infrastructure Factors

The results of interviews that have been conducted to the supervisory apparatus in handling every work related to inspection, testing and prosecution have a sense of responsibility in the implementation of work in the field of supervision of government performance in the field of government and society which states that:

"The implementation of supervision has been supported by the existence of facilities and infrastructure, such as: office equipment, computers, Internet networks, vehicles and other tools that support work"

Then another interview with the General and Equipment Section of the Inspectorate Office in West Kutai Regency that office equipment and other facilities in carrying out activities in the field of supervision are fully available and have supported the implementation of supervision. Based on the results of the interview as conducted, it turns out that the equipment in the Inspectorate Office of the West Kutai Regency is fully available and supports the activities of the supervisory function. Thus it can be said that the factors that support the implementation of supervision. Because of the success / absence of a vision and mission of the Inspectorate Office in west Kutai regency in carrying out supervision is the Supervisory Apparatus in carrying out work in the field of supervision and in addition to the availability of facilities and infrastructure that support the performance supervision activities of the West Kutai Regency government.

Discussion

The discussion in this study was emphasized in assessing the effectiveness of the implementation of the supervisory function at the Inspectorate Office in West Kutai Regency. Where the assessment indicators are used in assessing the effectiveness of the implementation of the supervisory function, the author sets indicators from the opinion as previously stated that an effective implementation of supervision if supported by timeliness, objective, realistic, focused, elements of data accuracy and coordinated. Therefore, in the discussion, it is used in improving the effectiveness of the implementation of examination, testing and investigation.

From some of the discussions above, it is known that the factors that affect the implementation of the supervisory function carried out at the Inspectorate in West Kutai Regency are influenced by the two factors above, namely the Human Resources Factor in this case is the implementation of the implementation of the supervisory officer at the West Kutai Regency Inspectorate, and the factor of facilities and infrastructure which is
an instrument supporting the implementation of the performance of the West Kutai Regency Inspectorate, especially in terms of carrying out supervisory functions.

CONCLUSION

Based on the results of the analysis regarding the implementation of the supervisory function, especially at the Regional Inspectorate of West Kutai Regency, it can be concluded that the implementation of supervision, both seen from examination, testing to investigation, has not been effective, this is due to an inaccuracy in timeliness in conducting supervision, inaccurate data on irregularities found for supervisory apparatus at the West Kutai Regency Regional Inspectorate. Factors that affect the implementation of the supervisory function of government administration in West Kutai Regency include officers who have skills, knowledge in the field of work handled and in addition to the availability of facilities and infrastructure that support the implementation of supervision carried out by the Inspectorate in West Kutai Regency.

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