

Analysis of the Role of Government Internal Supervisory Apparatus (APIP) in the Prevention and Detection of BOS Fund Fraud (Case Study of the Regional Inspectorate of North Sulawesi Province)

A. Aulia Febriantini^{1*}, Jessy D.L Warongan², Christian Datu³
Accounting Department, Faculty of Economics and Business, Sam Ratulangi
University, Manado, Indonesia

Corresponding Author: A. Aulia Febriantini
auliaanisafebriantini21@gmail.com

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ABSTRACT

The purpose of this research is to understand how APIP performs its role in preventing and detecting fraud in BOS funds. The research method used is a qualitative approach with a case study method. The research findings indicate that the role of APIP at the North Sulawesi Regional Inspectorate in overseeing BOS funds is in accordance with existing regulations, through audit examinations of high schools, vocational schools, and special needs schools (SMA/SMK/SLB) that receive the funds. APIP also conducts reviews, monitoring, and evaluation of the follow-up actions from the audit examinations to detect and prevent fraud in the management of BOS funds. However, there are challenges in supervising BOS funds, including budget constraints, limited time, human resources, facilities, and inadequate conditions.

INTRODUCTION

The Government Internal Supervisory Apparatus (APIP) was established based on Government Regulation (PP) No. 60 of 2008 concerning the Government Internal Control System (SPIP) and Government Regulation (PP) No. 18 of 2016 concerning Regional Apparatus. PP No. 60 of 2008 article 1 paragraph 3 explains that internal supervision is a process of audit, review, evaluation, monitoring and other supervisory activities regarding the implementation of organizational tasks and functions in order to provide adequate assurance that activities have been carried out in accordance with established benchmarks effectively and efficiently, for the benefit of the leadership in realizing good governance.

The role of APIP as stated in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia (PerMen PAN-RB) No. 19 of 2009 concerning Guidelines for Quality Control of Audits of Government Internal Supervisory Apparatus, is further strengthened by Government Regulation No. 60 of 2008 concerning the Internal Control System of Government Agencies (SPIP) article 48 which states that the government internal supervisory apparatus carries out internal supervision through: audits, reviews, evaluations, monitoring, and other supervisory activities. APIP is tasked with providing information on the results of supervision to the leadership in the form of convincing information and providing adequate assurance that the implementation of good governance can be realized, including the implementation of clean governance that is free from corruption, collusion and nepotism. Thus, APIP also plays an important role in eradicating criminal acts of Corruption, Collusion, and Nepotism (KKN).

The role of the Government Internal Supervisory Apparatus (APIP) is important in preventing and detecting fraud. The Association of Certified Fraud Examiners (ACFE), fraud is an unlawful act carried out with the intention of achieving a certain goal, such as manipulating financial reports or providing false information to other parties. This is usually done by individuals within the company or outside the company to gain personal or group benefits that can harm other parties (ACFE Indonesia, 2020). One of APIP's efforts in preventing and detecting fraud is to carry out the role of assurance and consulting. In fact, fraud cannot be eliminated, but if the auditor is able to carry out his audit activities effectively, it can have a strong influence in preventing fraud.

The Inspectorate as a government auditor, has efforts to prevent fraud with the aim of minimizing fraud in the government environment, especially the management of efficient, transparent, and accountable BOS funds. To achieve quality education and reduce the burden of education costs for citizens, as well as to ensure good implementation of regional governance, the North Sulawesi Provincial Inspectorate as a supervisory institution has the authority to supervise the use of BOS funds. This supervision is carried out in line with the increase in the allocation of costs per unit and changes in the mechanism for distributing funds. Supervision in the management of BOS funds aims to

prevent deviations and other things that are not in accordance with the financing components and planning in meeting school needs. The large allocation of these funds has the potential to cause misuse or inconsistency with the objectives that have been set, so that supervision efforts are needed so that the implementation of BOS funds runs effectively and efficiently and reduces problems in making reports. Therefore, the role of internal supervisory officers is needed in carrying out supervision in the form of direct inspections and monitoring so that deviations do not occur.

The role of the government's internal supervisory apparatus through internal supervision is very important to understand how programs, performance, and control in supervising and monitoring the management of BOS funds in order to maintain accountability, transparency, flexibility, effectiveness and efficiency in the implementation of government to ensure compliance with policies and procedures, prevent abuse of power, prevent fraud, and help improve the performance of government agencies. However, based on the author's observations during an internship at the North Sulawesi Provincial Inspectorate, it was found that the Role of the Government Internal Supervisory Apparatus of the North Sulawesi Provincial Inspectorate in carrying out its duties to supervise work units within the government environment was still weak against the internal control system caused by the lack of competence of the parties involved in carrying out their duties and responsibilities so that this role has not been optimally implemented, which should have carried out an overall inspection of existing work units, it turns out that there are still inspections that are not evenly distributed.

Based on the phenomena that occurred in the North Sulawesi Provincial Inspectorate, the author is interested in conducting research on " Analysis of the Role of Government Internal Supervisory Apparatus (APIP) in the Prevention and Detection of BOS Fund Fraud (Case Study of the Regional Inspectorate of North Sulawesi Province)".

LITERATURE REVIEW

Definition of Accounting

Sastroatmodjo & Purnairawan (2021:1) state that accounting is a technique for recording, classifying, summarizing financial transactions carried out systematically and chronologically which are presented in the form of financial reports that are useful for every party who needs financial reports as a step in making decisions.

Syaiful Bahri (2020:1) states that accounting is the systematic identification, recording, classifying, summarizing, and reporting of transactions based on generally accepted standards, so that interested parties have knowledge of the entity's financial condition and operating results at all times and make decisions or choose various alternative actions in the economic field.

Government Accounting

Halim & Kusufi (2018:2) stated that Government Accounting is a service activity in order to provide quantitative information, especially financial information, from government entities in order to return the right economic decisions from interested parties regarding various alternative directions of action.

Hasanah & Fauzi (2021: 1) defines government accounting as an activity of providing services to prepare information regarding government financial reports based on the process of recording, classifying, summarizing government financial transactions and interpreting financial reports.

Definition of Role

According to Rahayu (2020:7) role is a position expressed by a person to the wider community where the person expresses the initial function in that position, the position still has a social structure. There are two understandings used to interpret this role, namely the understanding of structuring and interaction. The understanding of structuring is the relationship between roles as part of culture with the rights and obligations that have been determined by the cultural system in a particular area.

According to Kurnia (2019:42) states that a role can be interpreted as a real manifestation of a person's behavior that is able to change people's lives and become a role model. In society, there are three role positions, namely high, medium, and low positions. Position is a place where a person exercises his rights and obligations, and this is shown to society to appear competent. The person who plays this role is the holder of the role. Therefore, a person's position determines how much authority he has and the rights he receives in carrying out the role.

Government Internal Supervisory Apparatus (APIP)

The main tasks and functions of supervision of APIP as a government agency consist of:

1. The Financial and Development Supervisory Agency (BPKP) is responsible to the President.
2. Inspectorate General (Itjen)/Main Inspectorate (Ittama)/Inspectorate which is under and responsible to the Minister/Head of Non-Departmental Government Institution (LPND).
3. The Provincial Government Inspectorate which is under and responsible to the Governor, and.
4. The District/City Government Inspectorate is under and responsible to the Regent/Mayor.

The supervision activities of the Government Internal Supervisory Apparatus are as follows:

1. APIP capacity activities: technical guidance on investigative examinations, technical guidance on procurement of goods and services (probity advice) and technical guidance on the implementation of risk management systems.

2. Assistance/mentoring activities: preparation of planning and budgeting documents, procurement of goods and services, operationalization of clean sweeps of illegal levies, monitoring and securing regional government and development.
3. Review activities: review of regional medium-term development plans, review of regional government work plans, review of work plans and budgets of regional work units, review of regional government financial reports, review of performance reports, review of budget absorption.
4. Monitoring and evaluation activities: follow-up to BPK audit results, follow-up to APIP audit results, village funds, BOS funds, corruption prevention actions, SPIP evaluation, independent assessment of bureaucratic reform. Handling of gratification reports, reports on regional action plans for preventing and eradicating corruption and the implementation of regional government.
5. Audit activities: performance and objectives of supervision.

The Role of the Government Internal Supervisory Apparatus (APIP)

The role of the Government Internal Supervisory Apparatus (APIP) in carrying out supervision is determined by the norms governing the mandate and policies of supervision, starting from central level regulations to regulations issued by local governments. APIP has a role in assisting regional heads in carrying out supervision in the implementation of regional government in accordance with their functions and authorities. Supervision of the implementation of regional government is an effort, action, and activity aimed at ensuring that the implementation of regional government runs efficiently and effectively in accordance with the provisions of laws and regulations.

Government Regulation Number 60 of 2008

The Government Internal Supervisory Apparatus (APIP) was established based on Government Regulation (PP) No. 60 of 2008 concerning the Government Internal Control System (SPIP) and Government Regulation (PP) No. 18 of 2016 concerning Regional Apparatus. PP No. 60 of 2008 article 1 paragraph 3 explains that internal supervision is a process of auditing, reviewing, evaluating, monitoring, and other supervisory activities regarding the implementation of organizational tasks and functions in order to provide adequate assurance that activities have been carried out in accordance with established benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance. PP No. 60 of 2008 article 1 paragraph 6 states that the Provincial Inspectorate is a government internal supervisory apparatus that is directly responsible to the Governor.

Based on PP No. 60 of 2008 Article 2 explains that: (1) To achieve effective, efficient, transparent, and accountable state financial management, ministers/heads of institutions, governors, and regents/mayors are required to carry out control over the implementation of government activities. (2) Control over the implementation of government activities as referred to in paragraph 1,

is carried out by referring to the SPIP as regulated in this Government Regulation. (3) The SPIP as referred to in paragraph 2 aims to provide adequate assurance for achieving the effectiveness and efficiency of achieving the objectives of the implementation of state government, the reliability of financial reporting, the security of state assets, and compliance with laws and regulations.

Definition of Fraud

According to The Association of Certified Fraud Examiners (ACFE, 2020), fraud is the scope of any deviant act intended or deliberate to seize the property or money of others by deceiving or committing other unfair acts that cause fraud. ACFE classifies fraud into three forms based on the act, namely asset misappropriation, fraudulent financial reporting and corruption.

Fraud is an act or action that intentionally uses an agency's resources unfairly to gain personal gain, thereby harming the agency concerned (Masri et al, 2022).

Fraud can consist of various forms of crime or criminal acts, including theft, embezzlement of assets, embezzlement of information, extortion, forgery and many other forms of fraud or cheating that occur. The trigger for fraud is generally a combination of motivation and opportunity. Motivation can be in the form of economic needs then become greed, while weak internal control of an environment that no longer values honesty, provides an opportunity to commit fraud.

Fraud Prevention and Detection

The main role of the internal auditor is in accordance with its function in preventing fraud by trying to eliminate the causes of the fraud. Responsibility for prevention and detection and assignment to conduct investigations is the responsibility of management, but fraud auditors are required to do these three things as part of management.

The auditor's responsibilities in preventing and detecting fraud include:

1. Development of a control environment begins with an awareness of the need for control.
2. Setting realistic organizational goals and objectives.
3. Establish a code of conduct for all employees, documented and implemented properly.
4. Appropriate authorization policies for each transaction are continuously implemented and maintained.

Policies, practices, procedures, reporting and other mechanisms to monitor activities and safeguard assets, particularly those that are high risk and valuable.

School Operational Assistance Fund (BOS)

The BOS Fund is the realization of a policy that aims to expand and equalize access to education in supporting the compulsory basic education

program (Wajar Dikdas), the government is responsible for providing educational services to all students free of charge.

The general objective of the BOS Fund program is to ease the burden on society in financing education in the context of quality compulsory education. The BOS Fund program aims to:

1. Assisting in providing funding for non-personnel school operating costs and also some personnel costs paid by the BOS Fund.
2. Increase the gross participation rate (GER).
3. To reduce the dropout rate.
4. Realizing the central government's support for students whose parents/guardians cannot afford it by exempting and/or assisting (discount fee) with school fees and other costs at SMA/SMALB/SMK.
5. Providing equal opportunities for students whose parents/guardians cannot afford to obtain affordable and quality education services.
6. Improving the quality of the learning process in schools.

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 3 of 2023 concerning the Management of Operational Assistance Funds for Educational Units in Regional Governments states that the School Operational Assistance Fund, hereinafter referred to as the BOS Fund, is a special non-physical allocation fund to support non-personnel operational costs for educational units. In organizing basic education and secondary education as well as higher education, Regulation of the Minister of Home Affairs Number 3 of 2023 divides the management of BOS Funds for educational units into two parts, namely the State BOS Fund and the Private BOS Fund.

METHODOLOGY

This type of research is a type of qualitative research with a case study approach. According to Cresswell, a case study is an in-depth exploration of programs, events, processes, activities, towards one or more people. A case is bound by time and activity and researchers collect data in detail using various data collection procedures and in a continuous time (Sugiyono, 2022:5). This research was conducted at the North Sulawesi Provincial Inspectorate office located in Teling Atas, Wanea, Manado City, North Sulawesi. The research implementation time is planned for May-August 2024. The sources of research data used in this study are through primary data and secondary data. Primary data is data obtained directly from informants specifically for research purposes. The primary data referred to are the results of direct interviews with several staff in region I who are responsible for APIP supervision and inspection, monitoring and evaluation of BOS fund management at the North Sulawesi Provincial Inspectorate office who are considered to understand matters related to the role of APIP in preventing and detecting BOS fund fraud at the North Sulawesi Provincial Inspectorate office. While Secondary Data are the results of research that has been carried out and is often published in various forms such as articles, reports, databases, journals and electronic sources or other documents. The method used to collect data in this study is to

conduct a Field Study. Collecting data by directly reviewing the research objects to be studied and observing activities at the North Sulawesi Provincial Inspectorate office related to the problem being studied. This field study research can be researched through observation, interviews, and documentation. The data analysis technique used in this field is qualitative analysis used by researchers as stated by Miles and Hubberman. (Sugiyono, 2019: 204) namely data collection, data reduction, data presentation and the final step is drawing conclusions.

RESEARCH RESULT

The Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out Inspection Activities for the Management of BOS Funds

Based on the results of an interview with Mr. Jarl Koagouw as a young expert auditor for Region I at the North Sulawesi Provincial Inspectorate, he explained that:

"The North Sulawesi Provincial Inspectorate has full authority to supervise the audit of BOS fund management for schools at the upper level, namely SMA/SMK and SMA with special needs such as SLB, namely by conducting inspections of educational units in public and private schools. In addition, for the inspection of BOS funds at the Paud, Elementary and Middle levels, the authority to conduct inspections is the Regency/City Inspectorate. In addition, The BOS fund inspection mechanism will always look at the RKAS (school budget activity plan) then from the RKAS we will compare it with the name BKU (general cash book) because in the BKU there are records of expenditures, transactions carried out by school devices that receive BOS fund assistance. From this transaction, we as the APIP supervisory team will see whether the recording is in accordance with the RKAS or not, if the transaction is in accordance with the RKAS then it is safe to use, but if it is not in accordance with the RKAS then it will be known that there has been a discrepancy between the transactions made and the recording in the RKAS, for example there are expenditures that are not listed in the RKAS then it will be known. So we as a team will compare evidence of expenditures with the activity programs in the RKAS. The APIP Inspectorate of the North Sulawesi Province examines the completeness of the BOS fund payment documents and the procedures carried out by the treasurer to test the accuracy of the calculation of bills in the payment documents by looking at the existing evidence of expenditure, where the completeness of the evidence starts from the availability of expenditure notes, then documents from above the expenditure made by the school education unit." Jarl Koagouw (2024).

Supervision of the management of BOS funds by the North Sulawesi Provincial Inspectorate is carried out twice during the school semester period, namely in June-July and the end of December. The APIP team assigned to carry out supervision consists of 5 to 8 teams, depending on the number of SMA/SMK/SLB schools to be audited, with each BOS fund audit team consisting of 3 people. In the audit examination, APIP has a mechanism to ensure the use of BOS funds is on target by checking the conformity of the

RKAS that must be provided by each state and private SMA/SMK/SLB school. This mechanism includes checking the completeness of evidence related to the distribution of BOS funds that are effective, efficient, accountable, and transparent.

The inspection conducted by APIP in supervision by comparing RKAS and BKU. Recording of expenditure and transactions in BKU is checked to ensure conformity, in addition, supervision of recording of receipts and expenditures is carried out through inspection of BKU, debt subsidiary ledger, and tax subsidiary ledger managed by the school treasurer receiving BOS funds.

The audit supervisory team is also required to ensure the report on the realization of BOS fund receipts and expenditures prepared through the SMA/SMK/SLB school treasurer, the report examination is carried out by requesting and verifying all evidence of expenditure from the school treasurer every month. In addition to direct examination through BKU, checking the distribution from the list listed in the supporting application that has been prepared by the education office to facilitate the process of checking recording and reporting. The report is checked to ensure the accuracy of the data and compliance with the provisions of applicable regulations. The report on the results of the BOS fund APIP examination is prepared in two forms, BAB and letter.

Based on the interview results, it can be concluded that in order to prevent fraud in the management of BOS funds, an examination of the completeness of the administration of schools receiving assistance was carried out by APIP from the North Sulawesi Provincial Inspectorate. In the detection process, APIP conducts examinations through document analysis, confirmation interviews, and field tests to identify any irregularities. If errors are found, follow-up actions are taken to correct them. If irregularities persist, the final step taken is to provide a Compensation Claim (TGR) to the responsible party, so that the misused BOS funds are returned.

The Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out BOS Fund Management Review Activities

Based on the results of the interview with Mr. Chiqui Nangin as the first expert auditor for Region I of the North Sulawesi Provincial Inspectorate, he explained that:

"The Inspectorate conducts a review based on the results of the follow-up to the BOS fund audit. Where the assistant inspector divides the audit team and the BOS fund audit objects to be reviewed and then makes a letter of assignment after which the audit team goes to the field according to the audit object in the letter of assignment to conduct the audit, by notifying the principal and the BOS fund treasurer to prepare the BOS fund bank statement, RKAS and all SPJ documents related to BOS funds to be audited." Chiqui Nangin (2024).

The North Sulawesi Provincial Inspectorate conducted a review of the management of BOS funds by looking at the results of the audit conducted by

the APIP team in supervising the management of BOS funds where APIP will review the results of the documents that have been received from the results of the inspection in the form of follow-up results. For follow-up activities to the review, if there are findings or deficiencies in documents found by the inspection team in the field, the principal and treasurer are required to follow up/correct documents that are not believed to be true. From these results, they are processed to see if there is a deviation or not, if there is a deviation, a follow-up will be carried out regarding the findings made by the APIP sub-section for evaluation and monitoring at the North Sulawesi Provincial Inspectorate, review activities are carried out twice during the semester period of school students' learning, namely in June-July and the end of December. Activities will also be adjusted to the existing budget, when the field audit inspection has been carried out, the results of the report will be reviewed by the APIP team.

It can be concluded from the interview results that prevention and detection of fraud by APIP on BOS fund review supervision activities by carrying out a form of follow-up which will see the completeness of the documents provided by the school when carrying out supervision, in addition APIP will provide a form of recommendation and make amends for schools that commit fraud.

The Role of the APIP Inspectorate of North Sulawesi Province in Monitoring BOS Fund Management Activities

Based on the results of an interview with Mr. Jarl Koagouw as a young expert auditor for Region I at the North Sulawesi Provincial Inspectorate, he explained that:

"Monitoring is carried out by checking the results of follow-up audit supervision from APIP on BOS funds, where this monitoring is to see any findings from the results of the audit such as misuse, fraud and other deviant actions carried out by educational units in schools that are the object of the BOS fund audit." Jarl Koagow (2024).

Monitoring is carried out by looking at the follow-up results of the audit examination of the management of BOS funds, APIP monitors all forms of findings that have been carried out by APIP so that the distribution that has been distributed to SMA/SMK/SLB schools has been carried out in accordance with applicable regulations. Monitoring is carried out twice a year in accordance with the instructions and directions of the leadership or if there are reports from the community in the form of complaints.

Then from the results of the follow-up, APIP will monitor to prevent and detect fraud in the management of BOS funds, the North Sulawesi Provincial Inspectorate through APIP routinely monitors the follow-up to the audit results. This monitoring aims to ensure that the distribution of funds is in accordance with applicable regulations and to detect any misuse, fraud, or other deviant actions. In addition, APIP will monitor the results of the temporary follow-up examination in the form of an opportunity to make

amends that APIP has given to schools that commit fraud and will be stated in a valid LHP.

The Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out Evaluation Activities for the Management of BOS Funds

According to the results of an interview with Mr. Chiqui Nangin as the first expert auditor for Region I of the North Sulawesi Provincial Inspectorate, he explained that:

"Evaluation is carried out to see the results of supervision carried out by the inspection team. Evaluation is needed to determine effective distribution and in accordance with applicable provisions for the management of school assistance funds." Chiqui Nangin (2024).

The North Sulawesi Provincial Inspectorate in conducting the evaluation also looks at the results of the follow-up audit of the management of BOS funds. Starting from the evaluation of the supervision of the examination of documents, completeness in the RKAS and distribution that SMA/SMK/SLB schools have issued in their budgets. By looking at the effectiveness of the distribution of BOS funds from the results of the audit examination that APIP has carried out.

When a deviation occurs, there will be findings, so that the findings will continue to a temporary examination to provide an opportunity for schools that have committed fraud to correct the errors. So that prevention of fraud is detected based on a temporary examination that will be carried out by APIP. After the temporary examination has obtained the results of a finding of fraud, it will be continued with the results of the follow-up examination which will be formed into an LHP.

The Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out Other Supervisory Activities in the Management of BOS Funds

Based on the results of the interview with Mr. Frangky Mawengkang as the supervisory official for regional government affairs/PPUPD for region I of the North Sulawesi Provincial Inspectorate, he explained the consultation guidance provided:

"There are two types of guidance and consultation activities as APIP, guidance carried out during the inspection is in the form of direct audits and coaching and when not conducting an inspection is in the form of consultation, namely from agencies under the authority of the Inspectorate conducting consultations related to the inspection." Frangky Mawengkang (2024).

In addition, there is also supervision of BOS funds in other forms by providing consulting and guidance services for public and private schools and education offices under APIP supervision to consult on problems or consultations by providing direction on how to distribute BOS funds effectively and how BOS funds are distributed evenly. So that APIP will provide input and suggestions to schools or offices that conduct consultations. If there is a request for assistance from schools or education offices, APIP Inspectorate of North

Sulawesi Province is ready to provide assistance. Consultations are given with certain limitations and must be in accordance with established regulations, APIP must follow a series of SOPs and must provide an assessment of the activities of schools or education offices that conduct consultations.

Socialization activities and forms of educational training for APIP Inspectorate of North Sulawesi Province in supervision only act as resource persons/material providers related to socialization activities such as technology guidance and socialization regarding BOS fund management held by education offices to schools. Usually APIP in providing material regarding BOS fund management to schools from the supervision side. In addition, for community-based supervision APIP provides opportunities by carrying out inspection activities with specific objectives (PDTT) regarding public complaints.

From the interview results, it was said that APIP carried out prevention and detection of fraud by opening opportunities for the education office, schools receiving BOS funds and the community to submit complaints when there were irregularities from schools that were suspected of being in the form of BOS fund fraud. Then a further examination will be carried out to see the truth of the complaint and also to see related evidence that could cause irregularities in the use of BOS funds.

DISCUSSION

Analysis of the Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out Inspection Activities for the Management of BOS Funds

The APIP of the North Sulawesi Provincial Inspectorate conducted an inspection of the completeness of the BOS Fund payment documents and the treasurer's procedures to test the accuracy of the bill calculations in the payment documents. The inspection includes checking shopping notes, proof of payment receipts, and purchase documentation that uses the BOS Fund budget. Supervision is also carried out through the goods distribution book to facilitate inspection of its distribution. In addition, APIP checks the recording of BOS Fund receipts and expenditures through the BKU and subsidiary books for debt and taxes. The use of applications such as SIPANDAI helps APIP monitor the flow of goods in schools and ensure that all transactions are recorded correctly. The school treasurer is required to prepare a budget realization report for inspection, in order to avoid irregularities in the management of BOS Funds.

The BOS Fund audit begins with planning and direction from the leadership, forming an audit team consisting of three people per team. After the assignment letter is issued, the team conducts direct supervision of schools. The management of the BOS Fund is audited twice a year, in June-July and December, to ensure that the use of the BOS Fund is in accordance with the principles of flexibility, effectiveness, efficiency, accountability, and transparency. The audit report is prepared in the form of a chapter containing general notes during the audit process to be reported and a letter in the form of direct notes on the results of the audit. The audit report is prepared in the form of a chapter, recording findings during the audit process, and reported to the Inspector. The results of the audit depend on the budget provided, ensuring

that the management of the BOS Fund is in accordance with applicable provisions.

To prevent fraud in the management of BOS funds, the North Sulawesi Provincial Inspectorate through the Government Internal Supervisory Apparatus (APIP) routinely conducts inspections of the completeness of the administration of schools receiving assistance. This inspection process involves document analysis, confirmation interviews, and field tests to identify potential irregularities. This step is taken to ensure that the management of BOS funds is carried out in accordance with applicable regulations and avoids misuse and provides early warning of fraud.

If the inspection finds any indication of fraud, APIP will take follow-up action to correct it in order to prevent state losses due to misappropriation. If the improvement efforts are ineffective and the deviations continue to occur, the final action taken is to provide a Compensation Claim (TGR) to the responsible party. This step aims to ensure that the misused BOS funds can be returned, so that the integrity of the management of education funds is maintained.

This shows that the supervision of APIP in the form of inspections carried out by the North Sulawesi Provincial Inspectorate is in accordance with the stages stated in the Regulation of the Minister of Home Affairs No. 3 of 2023 concerning the Management of Operational Assistance Funds for Education Units in Regional Governments regarding supervision and implementing compliance with the Regulation of the Minister of Education and Culture No. 63 of 2022 concerning Technical Instructions for the Management of Operational Assistance Funds for Education Units. In addition, in the prevention and detection of APIP, the North Sulawesi Provincial Inspectorate has played a role in minimizing forms of fraud by carrying out supervision in inspections where the supervisory team sent to carry out supervision will detect deviations.

Thus, this study is in line with previous research conducted by Biyes Nurul Atika (2022) entitled Accountability of Inspectorate Supervision of the Implementation of School Operational Assistance Funds in Central Lampung Regency where the Inspectorate carries out an accountable form of supervision by carrying out inspections in the form of periodic audits to see the accountability of BOS fund management. In addition, the APIP Inspectorate of North Sulawesi Province also carries out the same form of supervision by conducting direct audits of the management of BOS funds in their distribution in order to avoid fraud/deviations.

Analysis of the Role of the APIP Inspectorate of North Sulawesi Province in Conducting BOS Fund Management Review Activities

The review conducted by the North Sulawesi Provincial Inspectorate shows the government's commitment in the form of supervision to ensure that the BOS funds that have been distributed to public and private SMA/SMK/SLB schools in the North Sulawesi Province have been used properly, on target and in accordance with applicable provisions and avoid forms of use of BOS funds

used by schools that receive them so as to carry out a form of prevention by reviewing the follow-up actions from the results of the inspection that the inspection team has carried out when there is a deviation in its management.

The form of fraud when the review activity is carried out by APIP can occur, therefore accurate and determinative examinations are needed in carrying out prevention and detection in the management of BOS funds carried out by schools where the assessment of suspicion of fraud is carried out through a review process starting with the Assistant Inspector of the North Sulawesi Provincial Inspectorate playing a role in dividing tasks, determining the inspection team, and determining the object of the inspection. Then it will enter the making of a letter of assignment which is the initial step to provide clarity and direction for the activities to be carried out. After the letter of assignment has been made and issued, the APIP inspection team will carry out field visits to schools that have been objected in the letter to be inspected regarding the management of BOS funds. In this case, APIP will collect related documents, such as BOS fund bank statements, RKAS, and Accountability Letters (SPJ) which are the focus of the inspection of APIP's role in following up on findings of fraud.

The review is conducted twice in one school year, the implementation of the review is also influenced by the availability of the budget provided in the task of implementing APIP supervision, and is designed to provide sufficient time for schools to correct deficiencies and prepare improvement plans before the new semester begins. The review is considered to be running according to standards, norms, and rules if the use of BOS funds is proven by documents, receipts and reports to ensure that BOS funds are used appropriately with the BOS budget that has been provided.

In addition, the principal and treasurer play an active role in supervising the management of BOS funds by preparing all necessary documents, emphasizing the importance of accountability and transparency to avoid irregularities from occurring. If there are deficiencies or discrepancies in the documents, the education unit and school treasurer must be responsible for correcting them. If irregularities are found, the APIP, the sub-evaluation and monitoring section of the North Sulawesi Provincial Inspectorate, will take further action to identify and correct violations, minimizing the risk of misuse of BOS funds. If the problem is not followed up by the treasurer or principal, the audit team will record the findings in the Audit Result Report (LHP) and provide recommendations in the form of a claim for compensation through a Compensation Claim (TGR) for the party who misappropriated the funds.

In the review activity, the Regional Inspectorate plays an important role in detecting and preventing fraud. Through document examination, confirmation interviews, and field tests, the inspectorate can identify indications of fraud and evaluate whether the management of BOS funds is in accordance with applicable regulations. If indications of fraud are found, action is taken immediately to correct the situation and prevent further losses. And ensure that

the management of BOS funds remains on the right track and can be accounted for.

This shows that APIP supervision in the form of a review has been carried out in accordance with the prevention and detection of fraud that occurs in the school environment in North Sulawesi Province by carrying out a form of follow-up to the findings of fraud that occurs when the review process is carried out in addition to the role of APIP also carrying out supervision in the government environment by reviewing the implementation of regional government performance. So that APIP is not only oriented towards improvement and early warning in terms of eradicating forms of deviation but is involved in the supervisory function and the coaching function provided. In addition, APIP has carried out the stages of supervision in accordance with Government Regulation Number 60 of 2008 where in the regulation in carrying out its duties must be independent and objective and conduct a review of the regional government's financial reports before being submitted to the Governor.

Thus, supervision in the form of a review carried out by the APIP Inspectorate of North Sulawesi Province is in accordance with previous research conducted by Mariyam Lakoro (2023) entitled Village Fund Management Supervision Model by the Bone Bolango Regency Inspectorate where in this study the Inspectorate as APIP carries out a supervisory role also by conducting examinations and reviews of the results of follow-up reports in order to see the supervision of the management of village funds to prevent fraud. In addition, the APIP Inspectorate of North Sulawesi Province also carries out a form of review supervision by providing follow-up to identify and correct violations, minimizing the risk of misuse of fraud that occurs in schools receiving BOS funds.

Analysis of the Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out Monitoring Activities for the Management of BOS Funds

At the North Sulawesi Provincial Inspectorate, monitoring is carried out by checking the follow-up of the APIP audit results on the management of BOS funds. This is done to ensure that all findings identified during the audit, such as indications of fraudulent misuse, have been followed up appropriately. This monitoring is not only to ensure compliance, but also to encourage improvements in the management of BOS funds by schools that are the objects of the audit.

Monitoring carried out by APIP is carried out twice a year, in accordance with the instructions and directions of the leadership, or more often if there are complaints from the public. This shows the flexibility in the implementation of supervision, which allows APIP to respond quickly to indications of problems. From the results of this follow-up, APIP can detect any possible irregularities and ensure that schools involved in fraudulent acts are given the opportunity to improve.

The opportunity for improvement provided by APIP to these schools is an important step in ensuring accountability and transparency in the management of BOS funds in terms of preventing fraud. In the audit report that is prepared,

all findings and corrective actions that have been taken will be stated. This not only increases public trust in the management of education funds, but also encourages an increase in the quality of financial management in the education environment as a whole. Thus, supervision carried out by APIP plays an important role in supporting the creation of a cleaner and more effective education system.

This shows that the monitoring activities carried out by the APIP Inspectorate of North Sulawesi Province in preventing and detecting fraud have been in accordance with Government Regulation Number 60 of 2008 in terms of implementation by examining the results of audit follow-up to ensure that the management of BOS funds has remained on target in its use and monitoring forms of fraud in distribution to be avoided as much as possible by schools receiving aid funds.

From the description above, it shows that this study is in line with previous research conducted by Stebit Minggu (2021) entitled Legal Analysis of the Inspectorate's Function in the Implementation of Basic Education Supervision in Makassar City where in this study the Inspectorate carried out monitoring supervision in terms of inspections by providing opportunities in the form of follow-up to schools to correct errors in the findings of fraud that had been found when the supervision process was held. In addition, the APIP Inspectorate of North Sulawesi Province also carries out supervision in terms of monitoring by monitoring all activity processes carried out by schools that have received BOS funds and following up on the results of inspection findings such as fraud and providing opportunities by ensuring that schools involved in fraudulent acts are given the opportunity to improve themselves.

Analysis of the Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out Evaluation Activities for the Management of BOS Funds

Evaluation activities carried out by the APIP Inspectorate of North Sulawesi Province regarding fraud prevention by looking at the results of the follow-up examination of the management of BOS funds that have been carried out. The responsibility for conducting the evaluation is the task of the evaluation and monitoring sub-section in the Inspectorate of North Sulawesi Province, tasked with seeing whether there are any findings or irregularities found in the examination activities. The follow-up examination of BOS funds has two forms of results:

1. Temporary Follow-up: If deviations or fraud are found in the results of the examination. APIP's examination of BOS funds in SMA/SMK/SLB schools by still providing a second chance for schools to correct the form of errors that have been made. Then APIP will provide recommendations to schools, time to make improvements to the relevant individuals in the form of demands for compensation for misappropriation of funds for personal interests that have been carried out for fraudulent BOS funds and ensure that the management of BOS funds is in accordance with applicable provisions. This is done to increase accountability and transparency in the use of BOS funds in these schools.

2. Follow-up of Patent Examination Results: is a final decision that has gone through the examiner's stages in providing prevention of fraud in the interim follow-up until compliance with the applicable audit standards for the follow-up of the interim examination which will be stated in the form of a patent LHP.

Evaluation of BOS fund management by the North Sulawesi Provincial Inspectorate is an important step to ensure that the use of the funds is appropriate. Evaluation activities for BOS funds are also carried out twice a year depending on the amount of budget provided in direct supervision. The evaluation process involves checking documents and the completeness of the RKAS and the distribution of funds carried out by schools as carried out in the review and monitoring supervision activities. APIP is tasked with assessing the effectiveness and efficiency of the use of BOS funds in order to provide maximum benefits for education.

The evaluation conducted by the APIP Inspectorate of North Sulawesi Province on the Management of BOS funds includes verification of activity plans and budget compliance, ensuring that budget distribution is on target, ensuring the use of funds according to plan and transparency, checking financial reports and activity documentation, conducting periodic audits and performance evaluations, and providing guidance and taking action against violations so as to ensure that reports received from the follow-up results are in accordance with effective, efficient, targeted use, and minimizing misuse. The evaluation is considered successful if the recipient of BOS funds uses the funds according to the rules and needs of the school, so that it can support the progress and success of the school and help the teaching and learning process of students.

This shows that if during the evaluation supervision there are indications of fraud, APIP will take follow-up steps to correct it in order to prevent state losses due to misappropriation. If the improvement efforts are ineffective and the deviation continues, the final action taken is to provide a Compensation Claim (TGR) to the responsible party. This step aims to ensure that the misused BOS funds can be returned, so that the integrity of the management of education funds is maintained. So it can be said that the evaluation activities on the management of BOS funds are in accordance with Government Regulation Number 60 of 2008 which discusses that evaluation involves collecting and analyzing data to identify deficiencies and risks, and determining the necessary follow-up steps. Thus, this evaluation strengthens transparency and accountability in the management of the BOS fund budget against deviations.

From the description above, it shows that this study is in line with previous research conducted by Nadila Berliana (2023) entitled *The Role of Internal Government Supervisory Apparatus in Preventing Fraud in Village Fund Management in Ngawi Regency* where the form of supervision is carried out through monitoring and evaluation activities related to village funds. In addition, the APIP Inspectorate of North Sulawesi Province also carries out the same form of supervision by evaluating the results of follow-up actions from

the examination of BOS fund management in order to prevent any form of misappropriation.

Analysis of the Role of the APIP Inspectorate of North Sulawesi Province in Carrying Out Other Supervisory Activities Regarding the Management of BOS Funds

1. Providing consulting and guidance services

APIP Inspectorate of North Sulawesi Province in carrying out other forms of supervision of BOS fund management by opening consultation and guidance services for education offices and public and private SMA/SMK/SLB schools. As APIP there are two types of guidance and consultation activities. Guidance is carried out during the inspection in the form of an audit by providing direct direction during the audit process. And consultations are carried out outside of inspection times, where offices and schools under the authority of the Inspectorate of North Sulawesi Province can consult regarding problems being experienced or provide consultation on how to distribute BOS funds effectively, efficiently and evenly. So that APIP will provide input and recommendations to schools or education offices. However, APIP also does not only provide consultation without any limitations of existing and established rules. APIP must follow a series of SOPs and is required to provide an assessment of internal control, evaluate and monitor the activities of the consulting offices or schools.

2. Providing strengthening of community-based supervision

In terms of supervision, the APIP Inspectorate of North Sulawesi Province provides an opportunity for the public to file complaints regarding irregularities in schools or education offices that are suspected of committing irregularities such as fraud or misuse of BOS funds. From these complaints, the APIP Inspectorate of North Sulawesi Province will conduct an inspection of the school or office concerned by carrying out inspection activities with specific objectives (PDTT).

3. Socialization and educational training

For socialization activities and direct education training in the implementation of APIP, the North Sulawesi Provincial Inspectorate does not carry out this form, rather to education offices and schools for organizing activities. The North Sulawesi Provincial Inspectorate only acts as a resource person or provider of material when socialization activities are held, the office or school will send a notification letter to the Inspectorate for willingness in socialization activities such as technology guidance and socialization regarding the management of BOS funds held by education offices to schools. Usually APIP in providing material regarding the management of BOS funds to schools that must be carried out as recipients of funds from a supervisory perspective.

There are several obstacles or barriers that often occur when the APIP Inspectorate of North Sulawesi Province carries out supervision of BOS fund management, namely budget, time constraints, and supervision schedules that are often carried out suddenly. The main obstacle that causes the less than

optimal role of APIP in preventing and detecting fraud in BOS fund management is that the inspection time carried out seems very short, so that it becomes an obstacle in the supervision carried out by the supervisory team. This situation results in supervision not being able to be carried out optimally and comprehensively, time efficiency is not implemented properly. Budget limitations are also a significant problem in the implementation of supervision. When the supervisory team carries out the agenda of field activities to inspect schools, APIP requires an adequate budget to support its implementation activities. However, often the use of facilities used is still private facilities, such as laptops and vehicles. This condition should be a concern for the government, which needs to provide the necessary equipment to support official activities effectively.

In addition, the schedule for field visits to BOS fund audits that often seem sudden also hampers the supervision process. When the assignment letter required for field visits is issued late, supervision that should have been scheduled can be delayed. This causes the effectiveness of supervision to be less efficient and not in accordance with the established plan. Sudden scheduling also requires the supervisory team to work with less than thorough preparation, so that the results of supervision of BOS fund management can be less than optimal.

To minimize the obstacles and constraints faced in supervising the management of BOS funds, the North Sulawesi Provincial Inspectorate can take several strategic steps to overcome the obstacles that arise when supervision is carried out, namely more structured planning and scheduling, budget optimization, training and capacity development and improving coordination and effective communication between the APIP of the North Sulawesi Provincial Inspectorate, the education office, and schools are important steps. So that in its relation to prevention and detection, it can be overcome by implementing employee discipline towards the rules and policies in accordance with applicable procedures.

Prevention and detection of fraud in other supervisory activities, namely by providing consultation services, assistance guidance and providing complaint services for education offices, schools and communities who wish to consult regarding problems in the management of BOS funds so that the APIP Inspectorate of North Sulawesi Province can provide suggestions and recommendations that can minimize forms of fraud.

From the description above, it shows that this study is in line with previous research conducted by Novrabella Clarashinta Pakasi (2022) entitled Study of the Implementation of Mentoring and Auditing of Financial Management of State Senior High Schools/Vocational High Schools by Regional Inspectorate Auditors to Minimize Deviations in Financial Management where in this study supervision was carried out in the form of providing assistance and consultation in order to minimize deviations. In addition, the APIP of the North Sulawesi Provincial Inspectorate also provides a form of supervision by opening opportunities for education offices and

schools to conduct consultations and guidance on the management of BOS funds so that their use runs effectively.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results of the research and discussion that has been conducted, this study can draw the following conclusions:

1. The APIP Inspectorate of North Sulawesi Province carries out a supervisory role to prevent and detect fraud by conducting audits on the management of BOS funds at SMA/SMK/SLB level schools by examining the RKAS and BKU related to activity planning and budgeting managed by the school.
2. Review by the North Sulawesi Provincial Inspectorate in preventing and detecting fraud by monitoring the results of follow-up actions by providing opportunities for schools to make improvements if any form of deviation is found, APIP will recommend action through a Compensation Claim.
3. Monitoring by the North Sulawesi Provincial Inspectorate in preventing and detecting fraud focuses on monitoring the implementation of APIP audit results to identify findings that indicate potential misuse, fraud, or irregularities in the management of BOS funds in educational units.
4. The evaluation conducted by the APIP Inspectorate of North Sulawesi Province on the management of BOS funds in preventing and detecting fraud by carrying out the results of follow-up actions that have been carried out, APIP divides two forms of results, namely temporary follow-up and follow-up of patent examination results to avoid fraud.
5. APIP Inspectorate of North Sulawesi Province in other supervision related to prevention and detection of fraud is carried out by providing guidance and consulting services for education offices, schools and the community to consult regarding problems faced and provide input and recommendations to avoid misuse of BOS funds.

Suggestion

The North Sulawesi Provincial Inspectorate as the APIP must optimize its role in supervision so that the form of fraud detection and prevention can run effectively and there needs to be an increase in APIP welfare so that it is comparable to the existing workload so that it can carry out the APIP role properly.

ADVANCED RESEARCH

Problems that arise such as limited budget, time, facilities, and human resources that are still less than optimal in carrying out their duties must be given more attention in the performance process for the North Sulawesi Provincial Inspectorate.

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