



The Process Dimension of Organizational Maturity of the Government Internal Supervisory Apparatus in Realizing Good Government

Ruddy Rudolph Laku¹, Muhammad Yunus², M. Thahir Haning²

¹Doctoral Program in Public Administration, Hasanuddin University, Indonesia

²Department of Administrative Science, Faculty of Social and Political Sciences, Hasanuddin University, Indonesia

*Corresponding Author: Ruddy Rudolph Laku

Email: rddrdkhfd@gmail.com



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Abstract

This study aims to analyze the maturity level of the process dimension of internal supervision carried out by the Sorong City Inspectorate as the Government Internal Supervisory Apparatus (APIP) in supporting the realization of good government. The study adopts a qualitative descriptive approach grounded in Public Management Process Theory, which emphasizes the integration of supervisory processes across the entire public policy management cycle. Data were collected through in-depth interviews with key informants, non-participant observation, and document analysis covering supervisory activities, planning processes, audit follow-up, and information systems for the period 2022–2025. Data were analyzed thematically by examining six core process aspects: integration of supervision within the policy cycle, use of audit standard operating procedures (SOPs), cross-unit coordination, follow-up mechanisms, utilization of management information systems, and risk-based audit orientation. The findings indicate that the maturity of the process dimension of the Sorong City Inspectorate is positioned at Level 1.9 (Developing–Low). Although supervisory processes are formally implemented, they are not yet systemically and sustainably integrated. Audits remain dominated by routine activities and administrative compliance, with limited involvement at the strategic planning stage. Cross-OPD coordination and follow-up mechanisms are sporadic, while the utilization of audit results in performance evaluation and regional planning systems is minimal. The completion rate of audit recommendations is low, particularly for recommendations requiring procedural and policy changes. These limitations are exacerbated by the absence of an integrated audit management information system, resulting in manual and reactive supervision. The study concludes that the existence of audit procedures alone does not ensure process maturity.

Introduction

Organizational maturity in the public sector is determined not only by the strength of institutional structures, but also crucially by the quality of managerial processes operating within organizations (Kucińska-Landwójtowicz et al., 2024; Treiber, 2023). The process dimension reflects how organizations manage their operational cycle from planning and implementation to monitoring and evaluation in order to transform inputs into outputs and outcomes that generate public value.

In the context of the Government Internal Supervisory Apparatus (APIP), the process dimension is particularly critical because the effectiveness of internal oversight depends not merely on the presence of auditors or formal organizational structures, but on how audit

processes are conducted, how supervision is integrated into the government policy cycle, and how audit follow-up mechanisms are managed (Fitriani & Wijayanti, 2025; Sahban, 2025; Mustakim et al., 2025). Mature processes are characterized by the consistent application of standard procedures, systemic integration with other management functions, effective cross-unit coordination, and sustainable monitoring and evaluation mechanisms (Dushkin et al., 2025; Ivanov et al., 2024).

Empirical evidence, however, indicates that many APIP institutions in Indonesia face serious challenges in the process dimension (Zainuddin & Furqan, 2026; Paundan et al., 2026; Nugraha et al., 2025). Evaluations by BPKP (2020) reveal that most local inspectorates still operate in an ad hoc and reactive manner, have not integrated supervisory functions into the broader government management cycle, and encounter significant difficulties in ensuring effective follow-up of audit findings. Audit processes tend to focus on administrative compliance rather than performance assessment or risk-based auditing, while coordination with audited regional work units (OPD) is often incidental rather than systematic (Munthe et al., 2025; Vu et al., 2025; Sahin et al., 2025).

The Sorong City Inspectorate faces similar challenges (Way et al., 2025; Allo et al., 2024; Massa & Norhasniah, 2024). Preliminary observations indicate that although the Inspectorate regularly conducts audits of OPDs, audit processes are not integrated with regional planning and budgeting stages. The Inspectorate is rarely involved in the preparation of the Regional Government Work Plan (RKPD) or in reviews of the Work and Budget Plans (RKA), thereby limiting the preventive function of supervision. Furthermore, audit follow-up mechanisms face serious constraints: many audit recommendations are not implemented or are addressed with significant delays, and no monitoring system exists to ensure their timely and complete resolution (Afadzinu et al., 2024; Lupala et al., 2026).

These conditions raise a critical question: how effective are the institutional processes of the Sorong City Inspectorate, and to what extent do these processes support the organizational maturity of APIP in contributing to good government?

Public Management Process Theory provides a relevant analytical framework for examining the process dimension of APIP organizational maturity (Kucińska-Landwójtowicz et al., 2024; Laku et al., 2025; Gębczyńska & Vladova, 2023). That public sector effectiveness is shaped not only by institutional structures, but by the quality of managerial processes embedded within organizations. They conceptualize public management processes as consisting of three interrelated subsystems: input (resource allocation), throughput (internal processes such as decision-making, coordination, SOP implementation, and control mechanisms), and output–outcome (the products and impacts of public services). (Crous & Modisane, 2023; Thiel, 2025)

Within the APIP context, the throughput process is pivotal in transforming existing institutional structures into tangible performance. Even when APIP structures are not yet ideal, effective processes such as consistent application of audit SOPs, integrated monitoring of audit findings, and performance-based evaluation can enable the organization to function effectively. Conversely, strong structures without high-quality processes are likely to result in suboptimal performance.

The importance of cross-functional integration and effective coordination in public management processes (Li et al., 2022; Mature organizations operate through integrated processes in which each function supports and reinforces overall organizational objectives. Process fragmentation where organizational units operate in silos without coordination is a

hallmark of immature organizations and a major barrier to effectiveness (Badwan, 2025; Bianchi & Richiedei, 2023).

Accordingly, this study aims to analyze the quality of the process dimension of the Sorong City Inspectorate as APIP, focusing on two critical aspects: (1) the integration of supervision into the regional government policy cycle, and (2) the effectiveness of audit follow-up mechanisms. Through the lens of Public Management Process Theory, this study seeks to explain how the quality of managerial processes shapes organizational maturity and influences APIP's capacity to contribute to good government.

Methods

The current research took the form of a qualitative descriptive approach to research the process aspect of organizational maturity in the Sorong City Inspectorate as the Government Internal Supervisory Apparatus. The study was conducted in the spirit of learning how the internal supervisory processes are structured and implemented in the context of real administrative practice, especially in the way of how they are integrated in the larger cycle of the governance of the regions. The study aimed at the quality of managerial processes in which the supervision is planned, implemented, coordinated, monitored, and followed up, instead of emphasizing formal organizational structure. The process dimension, in this case, was inferred as a sphere of operation where the institutional role of APIP is then translated in the practice of providing supervision. The research was carried out in the period of October 2024-February 2025.

The purposive selection of informants was done using their position of authority, institutional position and direct role in internal supervisory processes. This purposive sampling approach was utilised to take into account both internal view of the Inspectorate and general governance environment, within which the supervision occurs. It had key informants such as the Inspector of Sorong City, two senior auditors, two auditors, the Head of the Personnel Subdivision, the Head of the General Subdivision, the Head of the Regional Financial Management Agency, the Regional Secretary, one representative of BPKP Southwest Papua Province, one former auditor who now served at another regional work unit, and a member of Commission I of the Sorong City DPRD. To enhance the analysis based on the auditee perspective, the study also included five heads of the regional work units which had already been audited by the Inspectorate. These informants allowed the researcher not only to capture the design of the supervisory processes in the institution, but also gave an opportunity to capture the experience of them in receiving and responding to them by the supervised units.

The collection of the data was done using in-depth interviews, non-participant observation, and document analysis. The use of in-depth interviews helped to understand the way supervisory processes are comprehended and implemented by actors who are directly involved in planning, conducting, responding, and monitoring audits. The interviews were semi-structured, which do not restrict the detail of the institutional information and enables them to retain the focus of the analysis. Observation was also made in order to capture the reality of the supervision in practice especially in areas where the interview testimony is not fully captivated. Eight audit processes that were followed by the researcher included audit planning, through to reporting, and three meetings involving audit follow-up. This element of observation was crucial as there is no possible way of determining the maturity of a process through procedural claims only; it has to be demonstrated in the continuity of the implementation. Field data were enhanced and confirmed using documentary evidence. The documents reviewed were Annual Internal Audit Work Plans 2022-2024, audit standard operating procedures, audit reports, matrices of follow up on audit recommendations, coordinate meeting minutes, and regional planning documents that apply to the supervisory process. It is through such a mix of interviews, observation and

documentary sources that the study was in a position to build a better plausible picture of the functioning of internal supervision in institutional practice.

The analytical process was thematic and interpretative and the results were grouped into six key areas of the process dimension. These points included integrating supervision into the policy cycle, using audit standard operating procedures, coordination of units, audit follow up, use of supervisory management information systems and risk based audit orientation. This form of analysis was used since these six dimensions were the most salient dimensions according to which the process quality could be empirically studied in the Sorong City Inspectorate. The analysis started with data reduction through reiterated reading of the interview transcripts, observation notes and documentary resources to determine recurring patterns, institutional practices, bottlenecks and gaps in the processes. The condensed information was then tabulated in the six aspects of analysis and displayed in a mixture of descriptive exposition and tables. The Public Management Process Theory and in particular the conception that the effectiveness of the public sector is shaped not merely by formal institutional design, but also by the quality of the processes taking place within the managerial system connecting planning, coordination, control, implementation and feedback were used to interpret them. This method of analysis made sure that the results were not only empirically-based but were also conceptualized by the use of a rational concept.

In an attempt to establish the degree of maturity of the process dimension, this study utilized a five levels Process Maturity Model which includes Initial, Developing, Established, Managed, and Optimized stages. The evaluation was conducted based on the comparison of empirical situation of each of the six aspects and the defining attributes of each level of maturity. The assessment was not limited to the formal presence of procedures or administrative documents, but also went further to the degree of consistency, integration, coordination, responsiveness as well as sustainability being reflected in the real practice of supervision. In this regard, a process was said to be mature when it was functioning in a stable, interconnected and institutionally significant way not just because it appeared in written form. Every aspect was viewed with regards to its development past its orthodox compliance to systemic and strategic oversight. Upon the basis of the comparison reading, a synthesis across the six aspects was made to come up with an overall maturity position of the process dimension. This process made sure that the maturity score did not represent an isolated quantitative term but it was a whole institutional pattern that was identified in the results.

Result and Discussion

Integration of Supervision within the Policy Cycle

The integration of supervision within the policy cycle is a key indicator of process maturity in APIP organizations. Mature organizations embed supervisory functions throughout all stages of the policy cycle from planning to evaluation rather than limiting supervision to the implementation stage or relying solely on ex-post controls.

Involvement in the Planning Stage

The analysis of the Sorong City Inspectorate's involvement in the regional development planning process reveals very weak integration.

Table 1. Involvement of the Inspectorate in the Regional Planning Process (2024)

Planning Stage	Total Activities	Inspectorate Involvement	%	Form of Involvement
RKPD Formulation	2 sessions	2	100%	Review

RPJMD Formulation (mid-term review)	0	0	0%	
Formulation of Strategic Program Terms of Reference (KAK)	0	0	0%	
Review of OPD Budget Work Plans (RKA)	2 OPDs	2	100%	Review
Musrenbang Forums	3 forums	3	100%	Passive participant
Pre-APBD Meetings	1 meeting	1	100%	Passive participant
Average Level of Involvement			3.0%	Very minimal

Source: Minutes of Bappeda Meetings, 2025

At first glance, the data indicate a high level of Inspectorate involvement in several planning activities, with attendance reaching 100 percent in the preparation of the RKPD, review of OPD budget work plans (RKA), Musrenbang forums, and pre-APBD meetings. However, a closer examination reveals that this involvement is largely procedural and administrative, rather than reflecting substantive integration of the oversight function within the policy planning process.

The absence of Inspectorate involvement at the most strategic planning stages namely the mid-term review of the RPJMD and the formulation of Terms of Reference (KAK) for strategic programs demonstrates that oversight is not present during the early phases of policy direction setting and program design. These stages are critical, as they define development priorities, intervention logic, and potential policy risks. The Inspectorate's absence at this stage underscores that oversight has not yet been positioned as an integral component of strategic planning.

Even in planning activities attended by the Inspectorate, the form of involvement remains limited. In Musrenbang forums and pre-APBD meetings, the Inspectorate acts primarily as a passive participant, without a clear mandate or space to provide substantive input on internal control, risk mitigation, or program feasibility. Such participation reflects formal access rather than meaningful influence over decision-making processes.

The Inspectorate's role is more visible in technical review activities, such as the review of the RKPD and OPD RKAs. However, these reviews occur after major strategic decisions have already been made, resulting in an oversight function that is corrective and ex-post rather than preventive. In effect, oversight enters the process when opportunities to shape policy direction are already severely constrained.

An average involvement rate of only 3.0 percent further confirms the low level of substantive integration of the Inspectorate within the planning cycle. This figure highlights a significant gap between formal attendance and functional contribution. When the strategic weight of each planning stage is considered, the Inspectorate's participation in key policy planning processes can be categorized as minimal.

From an organizational process maturity perspective, this pattern reflects weak and fragmented integration between oversight and regional planning functions. While the Inspectorate is formally present in several forums, it has not yet been institutionalized as a strategic actor within the policy cycle. Consequently, the process dimension of oversight remains at a low maturity level (Developing-Low), where oversight operates as a supporting administrative

function rather than a preventive instrument capable of providing early warning and improving policy quality from the planning stage.

As a result, the value added of internal oversight in realizing good government remains limited. Without systematic and meaningful involvement of the Inspectorate in strategic planning stages, oversight will continue to be reactive and ex-post, constraining its ability to contribute to sustainable improvements in governance.

Integration at the Implementation Stage

Analysis of the audit implementation process reveals a pattern that is not integrated with risk management or the internal control system.

Table 2. Characteristics of the Inspectorate’s Audit Process

Process Aspect	Actual Condition	Frequency / %	Best Practice Standard
Basis for Audit Object Selection			
Risk-based audit selection	1 audit	12.5%	Minimum 60%
Routine / rotational audits	7 audits	87.5%	Maximum 40%
Types of Audits Conducted			
Performance audit	13 audits	100%	Minimum 30%
Investigative audit	4 audits	100%	As needed
Compliance audit	7 audits	87.5%	Maximum 50%
Special purpose audit	1 audit	12.5%	20%
Coordination with OPDs			
Pre-audit conference	2 of 8 audits	25%	100%
Mid-audit consultation	1 of 8 audits	12.5%	100%
Exit conference	6 of 8 audits	75%	100%
Use of Audit SOPs			
Fully compliant	8 of 8 audits	100%	100%
Partially compliant	2 of 8 audits	25%	
Non-compliant	4 of 8 audits	50%	0%

Source: Field Observation and Document Analysis, 2024–2025

The data indicate that the audit implementation process of the Sorong City Inspectorate is still dominated by routine and administrative work patterns and has not yet fully adopted a risk- or performance-oriented approach. This condition is evident in the basis for audit object selection, the types of audits conducted, coordination patterns with OPDs, and the level of compliance with audit SOPs.

With respect to audit object selection, only one audit (12.5%) was based on risk analysis, while 87.5% followed routine or rotational patterns. This falls far below best practice standards, which require at least 60% of audits to be risk-based. The dominance of routine audits indicates that audit planning is not guided by strategic risk priorities, but rather by an administrative logic focused on equal coverage. From a process maturity perspective, this reflects an organization that remains activity-driven rather than risk-driven, thereby limiting the added value of audits for governance improvement.

In terms of audit types, although performance and investigative audits were conducted, compliance audits remain overwhelmingly dominant (87.5%), exceeding the recommended maximum threshold of 50%. Conversely, audits with specific objectives account for only 12.5%, below the ideal standard of 20%. This pattern suggests that audit processes are still

oriented toward administrative compliance rather than evaluating program effectiveness, performance outcomes, or policy impacts. As a result, the audit function has not yet evolved into a strategic instrument for enhancing OPD performance and policy quality.

Coordination with OPDs is also weak and inconsistent. Pre-audit conferences were conducted in only 25% of audits, and mid-audit consultations in just 12.5%, far below the ideal standard of 100%. Relatively better coordination occurred only during exit conferences (75%), which primarily serve as result dissemination rather than substantive dialogue. Limited coordination during the early and mid-audit stages indicates a unilateral and non-collaborative audit process, reducing opportunities for early clarification, real-time process improvement, and organizational learning.

Although audit SOPs formally exist for all audits, compliance levels reveal serious inconsistencies. Only a portion of audits were fully compliant, while 25% were partially compliant and 50% were non-compliant, whereas best practice requires zero non-compliance. This inconsistency indicates that SOPs function more as administrative documents than as binding operational guidelines. In process maturity models, high levels of SOP non-compliance are characteristic of organizations at the initial–developing stage, where processes are not yet effectively standardized and remain highly dependent on individual auditor practices.

Overall, these findings demonstrate that the audit process of the Sorong City Inspectorate is not yet integrated, not risk-based, and not implemented consistently. Audit practices remain fragmented, reactive, and administrative, characterized by weak coordination with OPDs and low SOP compliance. From an organizational maturity perspective, this confirms that the process dimension remains at the Developing–Low level, where procedural structures exist but have not been internalized into consistent and strategically valuable practices.

The implication is that auditing has not yet functioned optimally as an early warning mechanism, a driver of organizational learning, or a tool for performance improvement. Without a shift toward risk-based auditing, strengthened substantive coordination with OPDs, and consistent enforcement of SOP compliance, the contribution of internal oversight to the realization of good government will remain limited and predominantly reactive.

Integration in the Monitoring and Evaluation Stage

Table 3. Utilization of Audit Results in the Government Monitoring and Evaluation System

Aspect of Utilization	Yes	No	Remarks
Audit results integrated into LAKIP	2 of 43 OPDs	41 OPDs	4.7%
Audit findings used as input for RKPD evaluation	Yes	–	No formal mechanism
Audit recommendations integrated into RPJMD review	Yes	–	No formal mechanism
Audit results presented in regional performance evaluation forums	1 of 12 forums	11 forums	8.3%
Audit findings database accessible to Bappeda/TAPD	No	–	No system available
Inspectorate involved in LPPD preparation	No	–	Not involved

Source: Primary Data, 2025

The data indicate that the utilization of audit results produced by the Sorong City Inspectorate within the local government’s monitoring and evaluation system is extremely limited and not

institutionalized. Although audits routinely generate findings and recommendations, these outputs are largely disconnected from performance evaluation mechanisms and policy improvement processes.

Integration of audit results into the Government Performance Accountability Report (LAKIP) occurs in only 2 of 43 OPDs (4.7%), showing that most local agencies do not use audit findings as a basis for performance evaluation. This condition suggests that audits are not perceived as instruments for organizational learning and performance improvement, but rather as stand-alone administrative obligations detached from the performance accountability system.

Normatively, audit findings and recommendations should serve as key inputs for RKPD evaluation and RPJMD reviews, particularly to identify weaknesses in program implementation and to refine policy design. However, the data show that although this linkage is conceptually acknowledged, there are no operational mechanisms regulating how audit results are integrated into these evaluation processes. As a result, normative recognition does not translate into actual institutional practice.

The use of audit results in regional performance evaluation forums is also minimal, occurring in only 1 of 12 forums (8.3%). This means that most evaluation forums do not treat audit findings as strategic discussion material, causing audit recommendations to lose momentum and relevance in managerial decision-making.

The absence of an integrated information system further weakens the use of audit outputs. Audit databases are not accessible to Bappeda or TAPD, leaving key planning and budgeting actors without visibility over risks, weaknesses, and recommendations identified through oversight. Consequently, audit results fail to function as a feedback loop within the public management cycle.

Moreover, the Inspectorate is not involved in the preparation of the LPPD, a key instrument of regional government accountability. This exclusion reinforces the perception that internal oversight is not positioned as a strategic source of information for performance reporting and evaluation.

From a process maturity perspective, this pattern reflects severe fragmentation between audit outputs and government evaluation systems. Audit results remain technical documents without institutional leverage to influence policy and performance. This places the process dimension at a low maturity level, characterized by weak integration, the absence of learning mechanisms, and limited continuous improvement.

Audit Follow-Up Mechanisms

Audit follow-up mechanisms represent a critical stage in the oversight process, as they determine whether audit recommendations lead to tangible improvements or merely remain administrative documents.

Follow-Up Systems and Procedures

Table 4. Availability of Follow-Up Systems and Procedures

System Element	Availability	Implementation Status
SOP for Audit Follow-Up	Available	Consistently implemented
Mayor Regulation on Audit Follow-Up	Available	Consistently implemented
Follow-Up Monitoring Information System	Not available	Manual (Excel-based)

Follow-up focal point in OPDs	3 of 43 OPDs (7%)	Clear roles and responsibilities
Sanction mechanism for non-compliance	Available	Consistently enforced
Reward mechanism for timely completion	Not available	–
Periodic follow-up reporting procedures	Available	15% of OPDs submit late reports

Source: Primary Data, 2025

The data indicate that, although the Sorong City Inspectorate formally possesses several basic elements of an audit follow-up system, its effectiveness remains low due to weak institutional support, coordination, and behavioral enforcement mechanisms.

The existence of audit follow-up SOPs and a Mayor Regulation that are reportedly implemented consistently shows that the procedural framework is normatively in place. This suggests that the main problem lies not in the absence of rules, but in the quality of execution and the limited binding force of the system on audited OPDs.

The most fundamental weakness is the absence of a follow-up monitoring information system. All monitoring is conducted manually using spreadsheets, which relies heavily on individual initiative and ad hoc communication. This limits real-time monitoring, early detection of delays, and cross-OPD comparative analysis. From a process maturity perspective, this indicates that the follow-up mechanism is not yet integrated or data-driven.

Institutional coordination is also weak, reflected in the fact that only 3 of 43 OPDs (7%) have designated follow-up focal points with clear responsibilities. As a result, follow-up actions are personalized rather than institutionalized, making them vulnerable to staff turnover and low organizational commitment.

Although sanction mechanisms formally exist and are said to be enforced, their effectiveness is questionable given persistent delays and low completion rates of audit recommendations. Conversely, there are no reward mechanisms for timely completion, weakening compliance motivation and reinforcing the perception that audit follow-up is not a managerial priority.

Overall, this configuration reflects a Developing–Low level of process maturity: rules exist, but weak systems, limited coordination, and unbalanced incentives prevent audit follow-up from functioning as an effective enforcement and learning mechanism. Consequently, audit follow-up remains largely administrative and reactive, limiting its contribution to good government.

Level of Audit Recommendation Completion

An analysis of 127 audit recommendations issued during the 2022–2025 period reveals a very low level of completion, indicating serious weaknesses in the effectiveness of audit follow-up mechanisms. Despite the formal issuance of recommendations, a substantial proportion remain unresolved or experience significant delays, suggesting that audit results have not been translated into timely corrective actions.

Table 5. Status of Audit Recommendation Follow-Up (2022–2025)

Year	Total	Completed	In Progress	Not Followed Up	% Completed	Average Completion
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						Time (days)
2022	93	30	63	0	32%	50
2023	107	56	51	0	52%	48
2024	123	43	81	0	35%	45
2025	55	2	53	0	4%	62
Total / Average	–	–	–	–	34.2%	48.7

BPKP Standard: At least 80% of audit recommendations should be completed within 90 days.

Source: Inspectorate Audit Follow-Up Matrix Data, 2025.

The analysis of audit recommendations for the 2022–2025 period shows that the completion rate is far below the BPKP standard. The average completion rate is only 34.2%, while the minimum standard requires 80% of recommendations to be completed within 90 days. In addition to being quantitatively low, the completion time is excessively long, with a cumulative average of 487 days, indicating weak enforcement capacity and ineffective follow-up mechanisms.

From a yearly trend perspective, the data reveal fluctuations without sustained improvement. Although 2023 recorded a relatively higher completion rate (52%), performance declined again in 2024 (35%) and dropped sharply in 2025 (4%). The drastic decline in 2025 suggests a strong dependence on situational factors such as leadership changes, OPD commitment, or workload pressures rather than on stable and institutionalized mechanisms. The absence of recommendations categorized as “not followed up” (0) across all years indicates that the core problem is not formal rejection, but prolonged delays and the inability to fully complete recommendations.

From a process maturity perspective, this pattern reflects a follow-up mechanism that functions administratively but is weak in enforcement. The system is capable of recording and processing recommendations, yet fails to ensure timely and impactful completion. This places the follow-up mechanism at the Developing–Low level, where compliance still relies on individual and situational drivers rather than on a robust incentive–disincentive system.

Table 6. Categories of Recommendations Based on the Level of Follow-Up Difficulty

Category	Number	% Completed	Average Completion Time (days)
Simple administrative actions	186	100%	12
Procedural improvements	121	28.9%	41
Recovery of regional financial losses	32	87.5%	78
Policy/regulatory changes	24	0%	–
Personnel actions (sanctions)	15	11.1%	62

Source: Primary Data, 2025

When reviewed by level of difficulty, a clear pattern of selective completion of audit recommendations emerges. Simple administrative recommendations are fully completed (100%) with a very short average completion time (12 days). This indicates that OPDs are relatively responsive to recommendations that involve low costs, minimal political risk, and do not affect structural interests.

Recommendations requiring procedural improvements are completed at only 28.9%, while recommendations involving policy or regulatory changes are not completed at all (0%). This finding indicates institutional resistance to recommendations that demand systemic, cross-unit changes, which typically require strong leadership commitment and high-level coordination.

Interestingly, recommendations related to the recovery of regional financial losses show a relatively high completion rate (87.5%), although they require a longer completion time (78 days). This suggests that recommendations with clear legal and financial consequences tend to be prioritized. Conversely, recommendations related to personnel actions (sanctions) have a very low completion rate (11.1%), reflecting high political and organizational sensitivity when recommendations touch on staffing issues and internal relationships.

Overall, these findings demonstrate that the audit follow-up system is not substantively neutral, but is strongly influenced by the level of political risk and organizational complexity associated with each recommendation. Audits function effectively only in “safe” administrative and financial domains, but lose traction when recommendations involve policy change, core procedures, or personal accountability.

From an organizational maturity perspective, this condition reflects the absence of learning mechanisms and continuous reform. Audits have not yet functioned as instruments of systemic change, but rather as tools for short-term administrative correction. The low completion rate of strategic recommendations and the long follow-up periods confirm that the APIP process dimension remains at the Developing–Low level, with serious limitations in enforcement, cross-system integration, and political support.

The implications for good government are substantial. As long as audit recommendations are not followed up in a timely manner and do not address underlying institutional problems, internal oversight will remain reactive and symbolic. Without stronger follow-up mechanisms capable of enforcing procedural, policy, and behavioral change, audits will not produce sustainable improvements in governance.

Coordination and Monitoring of Audit Follow-Up

Table 7. Frequency and Quality of Audit Follow-Up Coordination (2025)

Coordination Mechanism	Frequency Conducted	Ideal Frequency	% Achievement	Quality
Follow-up monitoring meetings (Inspectorate–OPDs)	4 times	12 times (quarterly per OPD cluster)	33.3%	Low
Letters requesting follow-up reports	7 letters	12 letters (per OPD)	58.3%	Moderate
Field monitoring visits	2 times	20 times	10.0%	Very low
Coordination meetings with regional leadership	1 time	4 times (quarterly)	25.0%	Low
Reporting to the Regional House of Representatives (DPRD)	0	2 times (semi-annually)	0%	None

Source: Primary Data, 2025

The data show that coordination of audit follow-up actions by the Sorong City Inspectorate operates far below the ideal level, both in terms of frequency and quality. Monitoring meetings between the Inspectorate and OPDs were held only 4 times out of an ideal 12, resulting in

coordination that is sporadic and unsustainable. A similar pattern appears in the issuance of letters requesting follow-up reports, which reached only about half of the ideal frequency, indicating weak administrative enforcement of follow-up actions.

Field monitoring visits represent the weakest aspect, with only 2 visits conducted out of an ideal 20. This limitation constrains factual verification of follow-up actions and undermines the credibility of oversight. Strategic-level coordination is also minimal, reflected in only one meeting with regional leadership throughout the year and the complete absence of reporting to the DPRD. The lack of legislative reporting indicates weak external accountability pressure.

Overall, the low intensity and quality of coordination place the audit follow-up mechanism at a low level of process maturity, characterized as reactive and not yet institutionalized.

Consistency in the Use of Standard Operating Procedures (SOPs)

Consistency in the use of SOPs is a key indicator of process maturity. Mature organizations are characterized by processes that are standardized and consistently implemented across activities.

Table 8. Compliance with SOPs in the Audit Process (Observation of 8 Audits)

Audit Process Stage	SOP Available	Consistently Applied (out of 8 audits)	Compliance Rate	Gap from Standard
Audit planning (risk assessment, scoping)	Yes	7	87.5%	-12.5%
Preparation of audit program	Yes	7	87.5%	-12.5%
Audit implementation (fieldwork)	Yes	8	100%	0%
Evidence collection and documentation	Yes	8	100%	0%
Review and supervision	Yes	7	87.5%	-12.5%
Audit reporting	Yes	8	100%	0%
Report quality control	Yes	7	87.5%	-12.5%
Average compliance	–	–	92.9%	-7.1%

Source: Field Observation, 2025.

Data shows that all stages of the Sorong City Inspectorate's audit process formally have SOPs, and the average compliance rate is high (92.9%). However, the less-than-100% compliance rate at crucial stages particularly audit planning, audit program development, review and supervision, and report quality control indicates that SOPs have not been fully internalized as binding work standards.

Interestingly, technical operational stages such as fieldwork, evidence collection, and report preparation show full compliance. This indicates that auditors are relatively compliant with SOPs when the activities are routine and technical. Conversely, stages requiring professional judgment, methodological decision-making, and quality control show inconsistencies.

From a process maturity perspective, this pattern reflects an organization that has established standard procedures but has not yet fully standardized work behavior. The audit process is ongoing, but still relies on the preferences and capacities of individual auditors, rather than on

system discipline. This condition places the process dimension at the Developing Level, where SOPs serve as administrative guidelines but are not yet a fully effective and sustainable quality control mechanism..

Supervisory Management Information Systems

Information systems are a critical enabler for integrated and data-driven processes.

Table 9. Availability and Utilization of Management Information Systems

System Component	Availability	Utilization	Status
Integrated audit object database	Not available	–	–
Audit planning application	Not available	–	–
Audit implementation application (e-audit)	Not available	–	–
Findings and recommendations database	Available	76%	e-audit
Follow-up tracking system	Available	76%	Manual matrix
Real-time monitoring dashboard	Not available	–	–
Automated reporting system	Not available	–	–
Integration with SIKD/OPD systems	Available	67%	SIKD

Source: Primary Data, 2025

Data shows that the Sorong City Inspectorate's supervisory management information system has not been systematically developed and remains fragmented. Most core components, such as an integrated audit object database, an audit planning application, an audit implementation application (e-audit), a real-time monitoring dashboard, and an automated reporting system, are not yet available. This situation places the supervisory process in a manual and fragmented work pattern.

While some elements are available, such as a findings and recommendations database and a follow-up tracking system, their utilization rate is still limited (around 76%) and they have not been fully integrated into a consistent digital platform. The follow-up tracking system still relies on a manual matrix, limiting the effectiveness of monitoring and trend analysis. Integration with the OPD system through the SIKD is also partial (67%), indicating that cross-system data exchange is not yet optimal.

From an organizational maturity perspective, this condition reflects a Developing-Low level, where technology does not yet function as a primary enabler of supervision. The absence of an integrated digital system limits the Inspectorate's ability to conduct data-driven audits, early warning systems, and ongoing monitoring, so that internal oversight's contribution to good governance remains reactive.

Process Dimension Maturity Level

Table 10. Process Dimension Maturity Level Assessment

Process Aspect	Level 1 (Initial)	Level 2 (Developing)	Level 3 (Established)	Level 4 (Managed)	Level 5 (Optimized)	Assessment	Score
Integration in the Policy Cycle	Not integrated	Minimal, incidental integration	Partial integration at several stages	Systematic integration	Fully integrated, seamless	Level 1–2	1.5

Use of Audit SOPs	SOPs absent / not applied	SOPs exist, inconsistent use (45%)	SOPs exist, consistent use (70–80%)	Fully compliant, performance measured	Continuous improvement	Level 2	2.0
Cross-Unit Coordination	No coordination	Minimal, ad-hoc coordination	Regular, structured coordination	Integrated coordination	Collaborative, seamless	Level 2	2.0
Follow-Up Mechanism	No mechanism	Weak, voluntary mechanism	Clear mechanism, monitored	Enforced mechanism, sanctions applied	Fully automated, real-time	Level 2	2.0
Management Information System	No system	Manual system (Excel-based)	Simple applications	Integrated system	AI-enabled, predictive	Level 1	1.0
Audit Basis (Risk-Based)	Random / rotation-based	Partially risk-based (12.5%)	Mostly risk-based	Fully risk-based	Dynamic risk assessment	Level 1–2	1.5
Process Dimension Maturity Level						Level 1.9 (Developing–Low)	1.9

Source: Researcher Analysis, 2025

Based on an assessment of six key aspects of the process dimension, the maturity of the Sorong City Inspectorate's supervisory process is at Level 1.9 (Developing–Low). This score indicates that the supervisory process has progressed beyond the initial stage but has not yet reached a level of maturity that allows for systematic, integrated, and sustainable oversight.

The integration of oversight into the policy cycle remains very limited and incidental, primarily because the Inspectorate's involvement is predominantly at the evaluation stage rather than the planning and budgeting stage. This places this aspect at the lower end of Level 2. Formal audit SOPs are in place and demonstrate a relatively high level of compliance. However, inconsistencies at strategic stages such as planning, supervision, and quality control indicate that the SOPs have not been fully internalized as binding work standards.

Cross-unit coordination and follow-up mechanisms exist, but they remain minimal and rely heavily on administrative incentives rather than a robust enforcement system. This situation limits the effectiveness of oversight in driving substantive change within the Regional Apparatus Organization (OPD). The weakest aspects are the management information system and the risk-based audit framework. The reliance on manual processes and the low proportion of risk-based audits indicate that oversight is not yet adaptive to the complexity and dynamics of local government risks.

Overall, this configuration reflects an ongoing oversight process, but one that is not yet integrated and based on continuous learning. Thus, the Inspectorate's process maturity remains at the Developing-Low stage, with significant limitations in supporting good governance in preventive and strategic ways.

From the perspective of contemporary Public Management Process Theory, public governance performance is largely determined by the extent to which managerial processes operate as an integrated value chain, from planning, budgeting, implementation, monitoring, evaluation, and policy feedback loop (Cardoso et al., 2022; Christensen & Læg Reid, 2025; Smith & Berruti, 2023). This study's findings indicate that the Sorong City Inspectorate's oversight process has not yet fully established this chain, resulting in its process maturity remaining at Level 1.9 (Developing–Low).

First, the weak integration of oversight within the policy cycle reflects a failure of process coupling between the control and planning functions. Recent literature emphasizes that effective internal oversight must be involved from the upstream phase of policy implementation to prevent risks, rather than simply assess performance ex-post (Christina Chin, 2025; Kubilay & Celiktas, 2025). However, the Inspectorate's incidental and passive involvement at strategic stages indicates that oversight has not yet become an inherent part of the public decision-making process.

Second, the dominance of routine audits and the low level of risk-based audits indicate that the audit process has not yet transformed toward risk-informed public management. Recent studies emphasize that mature public organizations direct their oversight resources based on risk mapping and the strategic value of programs (Heger et al., 2025; Sincorá et al., 2023). When audits remain oriented toward rotation and administrative compliance, the oversight process loses its leverage for improving performance and policy quality.

Third, although audit SOPs are available, inconsistencies in the planning, supervision, and quality control stages indicate that process standardization has not yet functioned as a control mechanism for organizational behavior. Process management literature emphasizes that process maturity is characterized not by the existence of SOPs, but by the consistency of their implementation and measurement of compliance across stages (Santos et al., 2025). This pattern places the Inspectorate in a phase of procedural compliance without process discipline.

Fourth, weak cross-unit coordination and follow-up mechanisms indicate low inter-organizational process management capacity. Recent research emphasizes that modern public governance is process-based, so effective oversight depends on the intensity of interactions, clarity of roles, and recurring coordination forums (Chakir & Mnouni, 2024; Jordan & Sternad Zabukovšek, 2023). The lack of pre-audit conferences, mid-audit consultations, and strategic coordination with regional leaders indicates that the oversight process does not function as a space for collective learning.

Fifth, the failure to utilize audit results and the low level of implementation of strategic recommendations underscore the disconnected feedback loop in public management. Recent performance evaluation literature suggests that audits and evaluations are only valuable when they systematically influence replanning, budgeting, and policy corrections (Kucińska-Landwójtowicz et al., 2024; Poszytek, 2025). When audit results are not integrated into the LAKIP (Regional Government Work Plan), RKPD (Regional Medium-Term Development Plan), RPJMD (Regional Medium-Term Development Plan), and performance evaluation forums, oversight ceases to be a technical output, rather than an instrument of change.

Sixth, the absence of an integrated audit management information system reinforces the diagnosis of low process maturity. Recent studies confirm that digitizing the oversight process is a prerequisite for real-time monitoring, consistent follow-up, and organizational learning (Poszytek, 2025; Saberi et al., 2024). Reliance on manual and partial systems indicates that the

process is not yet supported by an infrastructure that enables data-driven performance management.

Overall, from the perspective of the latest Public Management Process Theory, the condition of the Sorong City Inspectorate reflects an organization that has formal processes in place but has not been able to orchestrate these processes into an integrated public management system. Level 1.9 (Developing–Low) reflects the failure of the oversight process to function as a process engine connecting control, learning, and continuous policy improvement. Without strengthened process integration, cross-actor coordination, utilization of audit results, and digital system support, internal oversight will remain reactive and limited in its contribution to good governance.

Conclusion

This study concludes that the maturity level of the Sorong City Inspectorate's supervisory process, as a Government Internal Supervisory Apparatus (APIP), is at Level 1.9 (Developing–Low). Although formal procedures, audit SOPs, and normative follow-up mechanisms are in place, the overall supervisory process has not been systemically integrated into the local government management cycle. Supervision is still dominated by routine audits and administrative compliance, with limited and incidental involvement at the policy planning and budgeting stages. The low implementation of risk-based audits, weak cross-unit coordination, and inconsistent implementation of SOPs at strategic stages indicate that the audit process has not yet functioned as a preventive and organizational learning instrument. The utilization of audit results in the LAKIP (Regional Government Work Plan), RKPD (Regional Medium-Term Development Plan), RPJMD (Regional Medium-Term Development Plan), and regional performance evaluation forums is also very minimal, thus ineffectively forming a policy feedback loop. Follow-up on audit recommendations shows a low level of completion, particularly for recommendations requiring changes to procedures, policies, and personal accountability, indicating weak enforcement capacity and political support. This situation is exacerbated by the absence of an integrated audit management information system, resulting in the oversight process remaining manual, fragmented, and unadaptive to the complexities of modern governance. The study's key findings confirm that the existence of audit procedures and activities is insufficient to produce a mature oversight process; without integration across policy stages, systematic utilization of audit results, and adequate institutional and digital support, internal oversight will remain reactive and limited in its contribution to promoting good governance.

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