



COPIED

GIANYAR REGENT
BALI PROVINCE

REGENT REGULATION OF GIANYAR REGENCY
NUMBER 39 OF 2022

ON

GUIDELINES FOR PERFORMANCE INSPECTION FOR REGIONAL
GOVERNMENT APPARATUSES INTERNAL AUDIT (APIP) OF GIANYAR
REGENCY

GIANYAR REGENT,

- Considering :
- a. That in order to implement the System Internal Control (SPI) within the Regional Apparatus Organization (OPD) and the scope of the Gianyar Regency Regional Government;
 - b. that in order to provide the same guidelines and references for APIP in the Environment of Gianyar Regency Regional Inspectorate carry out performance checks;
 - c. that in connection with the considerations in points a, b and c above, it is deemed necessary to stipulate a Gianyar Regent Regulation concerning Guidelines for Performance Inspection for Regional Government Internal Supervisory Apparatuses (APIP).

- Observing :
1. Article 18 paragraph (6) of the Constitution of the Republic of Indonesia Indonesia in 1945;
 2. Law Number 69 of 1958 concerning the Establishment of Level II Regions within the Territory of Level I Regions of Bali, West Nusa Tenggara and East Nusa Tenggara (State Gazette of the Republic of Indonesia of 1958 Number 1655);
 3. Law Number 12 of 2011 concerning Formation of Laws and Regulations (State Gazette of the Republic of Indonesia 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as frequently amended and last by Law Number 13 of 2022 concerning the Second Amendment on Law Number 12 of 2011 concerning on Formation of Laws and Regulations (State Gazette of the Republic of Indonesia Number 143 of 2022, Supplement to State Gazette of the Republic of Indonesia Number 6801);
 4. Law Number 23 of 2014 concerning Governance Area (State Gazette of the Republic of Indonesia Number 244

of 2014, Supplement to State Gazette of the Republic of Indonesia Number 5587) as frequently amended and last by Laws Number 1 of 2022 concerning Financial Relations Between Governments Central and Regional Government (State Gazette of the Republic of Indonesia Number 4 of 2022, Supplement to State Gazette of the Republic of Indonesia Number 6757);

5. Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Institutes (State Gazette of the Republic of Indonesia of 2006 Number 25);
6. Government Regulation Number 60 of 2008 concerning Government Internal Control Systems (Supplement to State Gazette of the Republic of Indonesia Number 4890);
7. Government Regulation Number 12 of 2017 concerning Guidance and Supervision of Implementation Local Government (State Gazette of the Republic of Indonesia of 2017 Number 73, Supplement to State Gazette of the Republic of Indonesia Number 5041);

DECIDED :

To issue : GUIDELINES FOR PERFORMANCE INSPECTION FOR REGIONAL GOVERNMENT APPARATUSES INTERNAL AUDIT (APIP) OF GIANYAR REGENCY.

CHAPTER I

GENERAL PROVISIONS

Part One

Definition

Article 1

In this Regent Regulation what is meant by:

1. Region is Gianyar Regency;
2. Regional Government is the Government of Gianyar Regency;
3. Regent is the Regent of Gianyar;
4. Regional Apparatuses are Regional Apparatuses within the Government Environment Area;
5. Performance Audit is an examination of state financial management consisting of an examination of the economic and efficiency aspects as well as an examination of the effectiveness aspect;
6. Key performance indicators are measures of the success of an OPD goal and objective;
7. Performance Assessment is a process of comparison between targets (formal/ideal) with the realization of fulfillment of performance criteria in order to obtain performance results from a performance indicator and conclude the success rate of the performance;

Part Two

Purpose and objectives

Article 2

- (1) The purpose of this Regulation of the Regional Inspector of the Gianyar Regency is to be able to provide a common understanding regarding performance inspection to all internal supervisory apparatus in the Gianyar Regency Inspectorate and work partners.
- (2) The purpose of this Gianyar Regent Regulation is to serve as a guide/reference for the Government's Internal Supervisory Apparatus at the Gianyar Regency Regional Inspectorate in conducting performance checks on regional apparatus organizations (OPD) within the Gianyar Regency Government Environment.

Part Three

Scope

Article 3

The scope of the Performance Inspection includes regional financial management and implementation of the duties and functions of OPD / Auditan which includes aspects economy, efficiency and effectiveness in achieving Key Performance Indicators (IKU) from the process of planning, budgeting and implementation is the main performance as well as the administration process (administration) and accountability both administratively and financially which is a supporting performance.

Part Four

Auditing Methodology

Article 4

- (1) Inspection is carried out using a performance audit instrument that contains elements/sub-elements, parameters/sub-parameters and performance weights both qualitatively and quantitatively;
- (2) Assessment of the performance of each element/sub-parameter/parameter element is carried out based on the level of completeness of the process and documentation as well as the output and outcome achievements that are converted into performance scores and or performance predicates based on performance tables;
- (3) Performance Integrities and Performance Predicates are jointly prepared between the Inspectorate and auditees which are poured into the Performance Integrities and Performance Predicates Instrument;
- (4) All performance audit assessment processes are set forth in the Minutes.

CHAPTER II

STAGES

PERFORMANCE IMPLEMENTATION

Article 5

- (1) Planning which at least includes:
 - a. Letter of Assignment and its accessories;
 - b. Audit Work Program;

- c. Supporting documents;
 - d. Internal Control System which is tested.
- (2) Implementation which includes:
- a. Document Examination;
 - b. Interview/confirmation;
 - c. Clarification;
 - d. Field physical test;
 - e. Other relevant audit techniques.
- (3) The results of the performance audit are discussed jointly between the inspectorate and the auditee, which are included in the Minutes.
- (4) Follow up
All recommendations resulting from this performance audit must be followed up by the OPD / auditee who was inspected for a maximum of 60 days work after the date the audit report was received by the Auditor. Follow-up monitoring is carried out by the Inspectorate through existing mechanisms.
- (5) Guidelines for Implementing Performance Checks for Government Internal Supervisory Apparatuses (APIP) must be used as a reference for all APIPs within the Regional Inspectorate of Gianyar regency.

CHAPTER III

CLOSING PROVISIONS

Article 6

This Regent Regulation shall come into force on the date of promulgation. So that everyone knows, ordered the promulgation of this Regent Regulation by placing it in the Regional Gazette of Gianyar Regency.

Issued in Gianyar
On September, 6th 2022
REGENT OF GIANYAR

Signed

I MADE MAHAYASTRA

Promulgated in Gianyar
On September, 26th 2022
REGIONAL SECRETARY OF GIANYAR REGENCY,

Signed

I MADE GEDE WISNU WIJAYA

REGIONAL GAZETTE OF GIANYAR REGENCY OF 2022 NUMBER 39.

Copy according to the original
HEAD OF LEGAL SECTION
REGIONAL SECRETARIAT OF GIANYAR REGENCY,



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