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Enhancing APIP Capability Through the IACM Model: A Case Study in Pekanbaru

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Abstract

This study aims to identify strategic pathways for enhancing the capability of the Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate of Pekanbaru using the Internal Audit Capability Model (IACM) framework. The objective is to assess APIP's current capability level, identify institutional constraints and enablers, and propose context-specific strategies for advancement. Employing a qualitative case study design, data were collected through in-depth interviews, participatory observation, and document analysis. Key informants were selected purposively, including senior auditors, BPKP evaluators, and internal control coordinators. The Miles and Huberman interactive model guided the data analysis, with triangulation techniques employed to ensure validity and reliability. The findings reveal that APIP Pekanbaru operates at Level 3 of the IACM, characterized by integrated but not yet institutionalized audit practices. Major weaknesses were identified in human resource development, performance accountability, and IT integration. However, strong leadership commitment and cooperation with BPKP provide a foundation for capacity enhancement. This study contributes to the existing literature on internal audit reform in decentralized governance systems by using IACM not only as a diagnostic tool but also as a practical roadmap for institutional strengthening. Given the results, policymakers should allocate resources to improve auditor certification, enhance digital infrastructure, and revise governance structures to empower APIP units. Managers are advised to implement risk-based planning and engage in strategic partnerships to accelerate audit maturity. The study offers an empirically grounded model for replicating APIP development in other regional governments.

Keywords : APIP Capibility, Audit Governance, Institutional Reform, IACM, Public Sector Audit

1. Introduction

Effective internal supervision is a critical determinant of good governance, particularly in the public sector, where transparency, accountability, and performance integrity are frequently under scrutiny. In Indonesia, the Government Internal Supervisory Apparatus (Aparat Pengawasan Intern Pemerintah – APIP) serves as the frontline entity tasked with ensuring that public administration adheres to these principles. However, despite various reform efforts and legal mandates, the capability of many APIP units across regions remains suboptimal. One prominent example is the APIP at the Regional Inspectorate of Pekanbaru City, which, based on assessments by Indonesia's Financial and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan – BPKP), currently operates at Level 3 of the Internal Audit Capability Model (IACM) (BPKP, 2021). While this level signifies integration of audit activities within institutional processes, it also reflects a critical gap toward achieving full institutionalization, which is only realized at Levels 4 and 5.

The urgency to elevate APIP's capability lies not only in regulatory compliance but also in its broader implications for public trust, development effectiveness, and fiscal prudence. Nevertheless, the advancement toward higher IACM levels faces persistent structural and operational barriers, including limited financial resources, inadequate human capital, insufficient IT support, and weak governance structures. Previous studies, such as those by Hesti et al. (2020) and Sumanti (2020), have highlighted similar constraints in other local governments, but there remains a paucity of in-depth case studies that analyze context-specific strategies grounded in the IACM framework. Thus, this research addresses an existing knowledge gap by providing an empirical investigation of how Pekanbaru's APIP can progress beyond the current plateau of maturity.

The novelty of this study resides in its focused application of the IACM framework not merely as an evaluative instrument, but as a strategic roadmap for capacity development within a localized setting. While the IACM model has been widely acknowledged in academic and policy discourse (IIA, 2009), the literature lacks integrative analyses that bridge the diagnostic functions of the model with pragmatic reform interventions tailored to Indonesia's decentralized governance system. By situating the IACM within the socio-institutional realities of Pekanbaru, this research contributes new empirical insights that can enrich both scholarly discussions and policy implementations. In doing so, it offers a replicable model for other inspectorates facing similar developmental stagnations.

The overarching objective of this article is to identify and analyze strategic pathways for enhancing the capability level of the APIP at the Regional Inspectorate of Pekanbaru based on the IACM model. Specifically, it seeks to (1) evaluate the current capability status of APIP in accordance with the six core elements of IACMhuman resource management, professional practices, performance management, governance structure, audit activities, and audit quality assurance; (2) explore the internal and external challenges impeding further progression; and (3) propose evidence-based strategies that align with both IACM standards and local institutional capacities. Consequently, the following research questions guide this inquiry: (i) What is the current capability level of Pekanbaru's APIP as measured by the IACM framework? (ii) What are the key constraints and enabling factors affecting its performance? (iii) What strategic interventions can accelerate its advancement to a higher IACM level?

To answer these questions, a qualitative case study methodology was employed, grounded in the epistemological foundations of interpretivism. The selection of a qualitative approach is appropriate given the need for rich, contextual understanding of organizational practices and institutional dynamics (Creswell & Poth, 2018). Data collection involved triangulation through in-depth interviews, participatory observation, and document analysis. Purposive sampling was used to select key informants, including the Regional Inspector, senior auditors, BPKP evaluators, and SPIP coordinators. The data were analyzed using the Miles and Huberman interactive model, which comprises data reduction, data display, and conclusion drawing (Miles, Huberman, & Saldaña, 2014). To ensure validity, the study applied methodological and source triangulation techniques.

This article is structured into several key sections. Following this introduction, the second section provides a review of relevant literature, including the theoretical underpinnings of the IACM, institutional theory, and previous empirical findings on APIP capability. The third section outlines the research methodology, detailing the study design, data collection techniques, and analytical procedures. The fourth section presents the research findings, including an assessment of APIP Pekanbaru's current capability level, identification of capacity gaps, and mapping of strategic priorities. This is followed by the fifth section, which offers an in-depth discussion of the findings in light of the existing literature and theoretical frameworks. Finally, the article concludes with a summary of the main insights, practical implications, and suggestions for further research.

By systematically analyzing APIP's institutional and functional dynamics through the IACM lens, this study aims to support the strategic development of internal audit practices in the public sector and encourage the institutionalization of good governance mechanisms at the regional level.

2. Literature Review and Hypotheses Development

The effectiveness of public sector internal audit bodies, particularly the Government Internal Supervisory Apparatus (APIP), is central to the advancement of good governance. Over the last two decades, there has been increasing academic and institutional interest in assessing and enhancing the capability of internal audit institutions, especially in the context of developing countries. In Indonesia, APIP plays a vital role in ensuring accountability, transparency, and efficiency in government operations. However, challenges remain in elevating APIP capability to institutionalized levels, as conceptualized by the Internal Audit Capability Model (IACM) developed by The Institute of Internal Auditors (2009).

2.1 The Internal Audit Capability Model (IACM)

The IACM serves as a globally recognized framework for measuring the maturity and effectiveness of public sector internal audit functions. The model is structured across five progressive levels: (1) Initial, (2) Infrastructure, (3) Integrated, (4) Managed, and (5) Optimizing. Each level evaluates six core elements, including governance structures, professional practices, performance management, internal oversight activities, human resource management, and quality assurance mechanisms (IIA, 2009). Several studies in Indonesia have employed the IACM to evaluate APIP's status and formulate strategies for improvement. For example, Hesti et al. (2020) examined factors influencing the capability level of APIP in North Sulawesi and found that lack of human capital development and inadequate infrastructure were the main bottlenecks. Similarly, Sella and Purwanti (2019) conducted a case study on the Sidoarjo Inspectorate, revealing that organizational commitment and continuous training are critical for progressing beyond level 3. These findings are consistent with Dandy (2018), who in a meta-analysis identified human resource competence, institutional support, and access to information systems as dominant factors influencing APIP's performance. Despite these valuable insights, many studies have treated IACM assessment as a static evaluation tool, rather than a dynamic framework for strategic capability development. The present study builds upon this gap by using IACM not only to evaluate, but also to inform actionable strategies for capability enhancement within a real-world governance setting.

2.2 APIP Capability and Public Sector Audit Effectiveness

The capability of internal auditors in the public sector is often assessed based on their ability to comply with auditing standards, implement risk-based supervision, and produce actionable recommendations. According to the Indonesian Government Regulation No. 60 of 2008, the internal control system (SPIP) is essential in reinforcing the quality of public service. However, practical implementation varies across regions due to disparities in institutional maturity and resource availability. Ramadhani (2021) highlighted that IT integration is a key enabler of effective internal auditing, yet many inspectorates still lack the digital infrastructure to support comprehensive audits. Likewise, Maryani (2017), in her study on the Ministry of Foreign Affairs, demonstrated that institutionalizing the IACM framework requires sustained leadership commitment, cross-functional coordination, and the establishment of a learning culture. These findings are echoed by Sumanti (2020), who studied APIP in Aceh and emphasized that progress toward level 4 requires alignment between audit practices and government planning systems. This study distinguishes itself by addressing the strategic dimension of capability development, with a focus on how IACM elements interact and influence each other within a single local government setting. It also incorporates institutional theory to explain how external pressures and legitimacy concerns drive organizational transformation.

2.3 Institutional Theory and Internal Audit Development

Institutional theory posits that organizations tend to adopt structures and practices that are considered legitimate and accepted within their environment (Roen, 2011). In the context of APIP, the pressure to comply with national audit standards (SAIPI) and to align with best practices advocated by BPKP and AAIPI reflects such institutional isomorphism. Prakoso and Yuniza (2018) applied institutional theory to analyze the role of IACM in the Ministry of Energy and Mineral Resources, concluding that compliance with external norms can stimulate capability development when accompanied by internal readiness. Mulyatini (2018) emphasized that institutional support, including policy alignment and budgetary backing, significantly influences the trajectory of APIP capability growth. The present research leverages institutional theory to understand how the Inspectorate of Pekanbaru navigates between externally imposed standards and internal capacity constraints. It offers a more integrated perspective that combines normative expectations, internal readiness, and inter-institutional collaboration, notably with BPKP.

2.4 Human Capital and Auditor Certification

Human resource capability, especially the certification of internal auditors, remains a critical element in advancing APIP performance. Busono (2017) found that a significant number of regional inspectorates struggle

to meet the IACM's human resource benchmarks due to limited access to training and low participation in professional certification programs. Susanto and Andriani (2019) further corroborated these findings by demonstrating that auditor competence is directly linked to audit quality and organizational learning. The lack of certified auditors not only hampers compliance with SAIPI but also undermines the credibility and impact of audit reports. In response, some local governments have initiated capacity-building programs, but their effectiveness often depends on leadership support and integration into long-term planning strategies. This study reinforces the argument that systematic and continuous human capital development is indispensable for moving APIP from a reactive to a proactive governance actor. It proposes specific training and certification roadmaps aligned with the IACM's criteria.

2.5 Information Technology and Risk-Based Supervision

The integration of IT systems into internal audit processes has emerged as a key determinant of audit capability. Wahyudi (2021) argued that innovative digital tools enhance audit planning, evidence collection, and data analysis, thereby enabling a shift from procedural compliance to strategic insight generation. Nevertheless, many inspectorates remain at a nascent stage of IT utilization. The findings of the present study align with those of Ramadhani (2021), who emphasized that the absence of integrated audit information systems constrains the ability of APIP to implement risk-based supervision. Moreover, insufficient IT support impedes the harmonization of SPIP implementation with audit activities, creating gaps in monitoring and evaluation. This research advocates for a holistic digital transformation strategy that includes not only hardware and software investments but also digital literacy training for auditors.

2.6 Strategic Collaboration and External Supervision

Several scholars have highlighted the importance of collaboration between APIP and external supervisory bodies such as BPKP. Suryanto and Nurhayati (2020) observed that joint supervision and shared resources lead to mutual learning and capacity enhancement. Similarly, Masdan et al. (2017) identified that mentorship and evaluation mechanisms provided by BPKP significantly influenced the Inspectorate of Gorontalo's performance. The current case study from Pekanbaru confirms that strategic partnerships with BPKP offer critical leverage for inspectorates with limited internal resources. The findings emphasize that collaboration must be formalized, sustained, and aligned with capacity development goals. By mapping institutional relationships and documenting their impact, the present study contributes to the literature by demonstrating how inter-agency coordination can serve as both an enabler and accelerator of APIP capability development.

2.7 Hypotheses Development

Based on the theoretical framework and empirical evidence reviewed above, the following hypotheses are proposed to guide future empirical validation:

H1: The implementation of the Internal Audit Capability Model (IACM) positively influences the capability development of APIP.

H2: Human resource competency, particularly auditor certification, significantly affects the attainment of higher IACM capability levels.

H3: The integration of IT systems within audit processes enhances the effectiveness of APIP and supports capability advancement.

H4: Strategic collaboration with BPKP has a positive moderating effect on the relationship between audit practice quality and APIP capability.

H5: Institutional pressures, including compliance with SAIPI and SPIP frameworks, mediate the relationship between internal readiness and capability development.

These hypotheses offer a foundation for further quantitative investigation and contribute to bridging the gap between normative audit models and real-world implementation strategies.

3. Method

This research adopts a qualitative approach with a case study design to examine the strategies for enhancing the capability of the Government Internal Supervisory Apparatus (APIP) through the lens of the Internal Audit Capability Model (IACM). The study was conducted at the Regional Inspectorate of Pekanbaru City, which serves as the focal institution for internal government oversight in the region. The selection of this location was based on its relevance as a representative institution facing common challenges in internal audit development across local governments in Indonesia. The target population includes individuals directly involved in internal supervision and audit practices within the institution. The sample was selected purposively, ensuring that the participants possessed adequate knowledge and experience related to the APIP capability assessment and improvement efforts. The key informants comprised the Regional Inspector, the Secretary, functional and

supervisory auditors, evaluation team members from the Financial and Development Supervisory Agency (BPKP), and representatives from the BPKP Riau Province who are responsible for assessing and mentoring APIP institutions.

Data were gathered using three primary techniques: in-depth interviews, participatory observation, and document analysis. Interviews were conducted using semi-structured protocols to allow flexibility in exploring emerging themes while maintaining consistency across sessions. Observations were carried out during formal supervision activities and daily institutional operations to understand the organizational dynamics and practical challenges faced by APIP. Additionally, relevant documents such as audit reports, self-assessment records, strategic planning documents, and internal policies were reviewed to complement the interview and observational data. The study focused on several key parameters in assessing APIP capability, aligned with the six core elements of the IACM: (1) human resource management, (2) professional practices, (3) performance management and accountability, (4) governance structure, (5) audit activities, and (6) quality assurance and improvement. Each of these parameters was examined to evaluate the current level of capability and identify factors supporting or hindering progression to the next level.

The variables observed were not manipulated but interpreted contextually based on empirical findings, in accordance with the nature of qualitative inquiry. The unit of analysis centered on institutional practices rather than individual behaviors, thus providing a holistic understanding of APIP's structural and operational capability. For data analysis, the Miles and Huberman interactive model was employed, comprising three interrelated components: data reduction, data display, and conclusion drawing/verification. This technique allowed for systematic identification of themes and patterns from the qualitative data. To ensure credibility and rigor, data triangulation was implemented across different sources and methods. Triangulation enhanced the validity of findings by comparing information obtained through interviews, observations, and document analysis. In summary, the methodological framework of this study was constructed to provide a comprehensive and contextual understanding of the challenges and strategies related to enhancing APIP capability through the IACM model. This approach not only ensured depth in data collection but also supported the reliability of the analytical process.

4. Result and Discussion

4.1 Current Capability Level of APIP Pekanbaru

Based on the evaluation conducted by the Financial and Development Supervisory Agency (BPKP) in 2024, the Government Internal Supervisory Apparatus (APIP) of Pekanbaru City is currently positioned at level 3 of the Internal Audit Capability Model (IACM). This level, categorized as "Integrated," indicates a moderate degree of audit maturity; however, it still reflects significant gaps in achieving full institutionalization of internal audit practices. The six core elements of the IACMgovernance structures, professional practices, performance management, organizational culture, human resource management, and audit serviceshave not been comprehensively fulfilled. Among these, the weakest components are human resource management, performance accountability, and governance structure. A substantial portion of the auditing staff has not obtained professional certifications, resulting in inconsistent application of audit standards and methodologies. The organizational placement of APIP, which lacks direct access to the regional head, also limits its independence and authorityfactors that are critical in advancing toward higher levels of audit capability (Institute of Internal Auditors, 2009; Yusof et al., 2019).

4.2 Barriers to Capability Enhancement

Several inhibiting factors constrain the development of APIP Pekanbaru. First, limited budget allocation restricts the agency's ability to invest in human capital development and technology infrastructure. This financial constraint inhibits participation in professional training and certification programs, thereby stalling the advancement of audit competency (Sumanti, 2020; Masdan et al., 2017). Second, the lack of integration between the internal control system (SPIP) and audit information systems reduces the efficiency and responsiveness of audit processes. Without reliable information systems, the planning, execution, and follow-up of audits are performed manually, which increases the risk of human error and reduces audit effectiveness (Ramadhani, 2021). Additionally, there is insufficient commitment to a culture of performance-based evaluation and feedback. Performance metrics are not consistently tracked, and individual auditors often lack clear career pathways or performance incentives. As a result, motivation and accountability among auditors remain low (Susanto & Andriani, 2019; Wahyudi, 2021). Institutionally, APIP still struggles to position itself as a trusted strategic partner in governance. This is partly due to its limited engagement with other local government agencies and external stakeholders such as the BPKP or the Corruption Eradication Commission (KPK). Inadequate inter-agency collaboration hampers the potential for knowledge exchange and adoption of best practices in internal auditing (Suryanto & Nurhayati, 2020).

4.3 Supporting Factors and Enabling Conditions

Despite the challenges, several supporting factors exist that can serve as the foundation for APIP's capability enhancement. A key enabler is the strong commitment from the leadership within the Inspectorate Office, who have demonstrated awareness of the importance of improving audit quality and internal control systems. The presence of a risk-based planning policy also indicates an institutional will to transition toward a more strategic and preventive model of supervision, rather than merely focusing on compliance (Lestari & Hidayat, 2023). In addition, cooperation with the BPKP Riau Province has been actively fostered. This collaboration includes technical assistance, joint evaluations, and training opportunities. Such partnerships are crucial in compensating for internal capacity gaps and promoting continuous improvement (Badan Pengawasan Keuangan dan Pembangunan, 2021). Moreover, the use of participatory supervision involving relevant stakeholders in audit planning and execution has begun to take shape, although it remains at an early stage.

4.4 Strategic Interventions Based on the IACM Framework

To transition from level 3 (Integrated) to level 4 (Managed), APIP Pekanbaru must implement a range of strategic interventions. These should align with the six core dimensions of the IACM.

1. Human Resource Development

Developing auditor competency is a foundational step. This includes not only encouraging certification such as Certified Internal Auditor (CIA) or Government Internal Auditor (APIP), but also developing a structured capacity-building roadmap. Training should cover technical competencies, ethical standards, communication skills, and audit technology tools. APIP must collaborate with AAIPI, BPKP, and other training providers to ensure access to high-quality professional development programs (Mulyatini, 2018; Hesti et al., 2020). Moreover, a performance-based HR system needs to be implemented. This involves setting measurable performance indicators, conducting regular evaluations, and linking results with incentives and promotion pathways.

2. Performance Management and Accountability

Performance accountability systems must be strengthened through the adoption of standardized performance metrics and reporting formats. APIP should use audit dashboards that track the efficiency, effectiveness, and timeliness of audit execution. These dashboards can be integrated with SPIP and e-audit systems to allow real-time monitoring and analytics (Ramadhani, 2021; Lestari & Hidayat, 2023). Moreover, internal audit outcomes should be linked to governance performance indicators to highlight their strategic contribution to improving public services.

3. Governance Structure and Organizational Positioning

To enhance independence and authority, the organizational positioning of APIP must be revisited. Ideally, the Head of APIP should have direct communication access to the Regional Head (Walikota) and be formally included in strategic decision-making forums. This requires changes in local regulations and coordination with the Ministry of Home Affairs. In addition, the establishment of an APIP Governance Committee could institutionalize audit oversight and provide a formal platform for reviewing internal audit results and follow-ups (Prakoso & Yuniza, 2018).

4. Strengthening SPIP Implementation

SPIP must be optimized not just in terms of documentation, but also in operational practices. This includes embedding internal controls in every governmental function, increasing employee awareness of risk management principles, and using internal control maturity assessments regularly. APIP should serve as both the driver and assessor of SPIP, thus reinforcing its preventive function in governance (Mardiasmo, 2018; Peraturan Pemerintah No. 60 Tahun 2008).

5. Adherence to SAIPI Standards

To ensure audit quality, the consistent application of the Standards for Government Internal Audits (SAIPI) is critical. This entails developing standard operating procedures (SOPs), checklists, and quality control mechanisms. Regular internal peer reviews and external validations must also be conducted to verify compliance and drive continuous improvement (Asosiasi Auditor Intern Pemerintah Indonesia, 2021).

6. Digital Transformation and IT Support

Information technology is a critical enabler of audit effectiveness. APIP Pekanbaru needs to develop and implement an integrated audit management system that includes planning, fieldwork, documentation, reporting, and follow-up modules. Integration with financial and non-financial systems (e.g., e-budgeting, e-procurement, and HR systems) will enhance the relevance and timeliness of audit findings. Investment in audit analytics, AI-based risk assessment tools, and digital dashboards will further enable APIP to focus on high-impact areas and provide strategic insights to decision-makers (Ramadhani, 2021; Wahyudi, 2021).

4.5 Comparison with Other Studies

The findings of this study are consistent with previous research conducted in other regions. For instance, Sella and Purwanti (2019) found that APIP in Sidoarjo also struggled with human resource limitations and lack of institutional support. Similarly, Sumanti (2020) emphasized the importance of collaboration with BPKP in enhancing audit maturity in Aceh. What distinguishes Pekanbaru's context is its existing foundation of leadership commitment and collaboration, which can be strategically leveraged. However, compared to other municipalities that have reached level 4 or higher, Pekanbaru still lacks comprehensive institutional support and long-term capability roadmaps (Maryani, 2017; Hesti et al., 2020).

4.6 Implications and Future Directions

Strengthening APIP's capability is not merely an internal administrative task, but a strategic effort that directly impacts the quality of public service delivery, accountability, and governance. A capable APIP can provide early warnings, prevent corruption, and ensure that government resources are used efficiently. To sustain capability development, it is essential to institutionalize the strategic plan into a multi-year roadmap that is supported by adequate budgeting, policy reforms, and stakeholder engagement. Routine monitoring and evaluation mechanisms must be established to measure progress and adapt strategies as needed (Lincoln & Guba, 1985; Creswell & Poth, 2018).

5. Conclusion

This study concludes that the Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate of Pekanbaru City currently operates at Level 3 of the Internal Audit Capability Model (IACM), signifying moderate audit maturity with integrated processes but lacking institutionalization. Among the six core IACM componentshuman resource management, professional practices, performance accountability, governance structure, audit execution, and quality assurancethe weakest areas are human capital development, organizational positioning, and technological support. Key barriers include limited budget allocations, a shortage of certified auditors, fragmented IT systems, and insufficient alignment between audit activities and strategic governance goals. Conversely, leadership commitment, risk-based planning policies, and collaboration with the Financial and Development Supervisory Agency (BPKP) emerged as crucial enablers of capability development. The research findings underscore the necessity of implementing strategic interventions, such as competency-based training, SPIP optimization, adoption of SAIPI standards, and digital transformation initiatives, to accelerate APIP's advancement toward higher maturity levels.

From a practical perspective, this research offers actionable recommendations for local governments and policymakers. Strengthening APIP's capability requires a multi-pronged approach that includes not only technical improvements but also institutional reforms. Municipal authorities should prioritize funding allocations for auditor certification, promote regulatory frameworks that enhance APIP's independence, and support technology adoption. Furthermore, building robust partnerships with BPKP and other oversight institutions is essential to institutionalize mentoring, knowledge sharing, and joint evaluation mechanisms. For practitioners, these insights provide a roadmap to transform internal audit units from compliance-driven entities into strategic partners in public governance and accountability.

Despite its valuable contributions, this study is not without limitations. As a single-case qualitative investigation, the findings are context-specific and may not be fully generalizable to all regional inspectorates across Indonesia. Additionally, the study primarily relies on interviews and document analysis, which, while rich in depth, may be subject to interpretation bias. The absence of quantitative indicators also limits the ability to measure capability improvements over time or to conduct cross-regional comparisons statistically.

Future research should consider expanding the scope to include multiple APIP institutions across diverse localities using mixed-method approaches. Longitudinal studies that track progress following the implementation of IACM-based interventions would also enrich the understanding of their effectiveness. Moreover, further exploration is needed on the role of digital governance, organizational culture, and political dynamics in shaping APIP performance. Such research would not only validate the IACM as a strategic tool but also contribute to building resilient and adaptive internal audit functions that can uphold integrity and accountability in Indonesia's decentralized public sector.

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