

Risk Management at the Regional Inspectorate of XYZ Regency

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ABSTRACT: The obligation of local governments to implement risk management has been established since the issuance of Government Regulation No. 60 of 2008 on the Government Internal Control System. The Regional Inspectorate of XYZ Regency, as one of the local government agencies in the field of supervision, is also required to manage risks to achieve the objectives outlined in its strategic planning document. This study analyzes the implementation of risk management at the Regional Inspectorate of XYZ Regency by examining both strategic and operational risks. The analysis begins with a business canvas review of the agency's business processes. The purpose of this study is to identify the strategic and operational risks faced by the Regional Inspectorate of XYZ Regency and to determine the necessary risk mitigation measures to address these risks to an acceptable level. The research employs a qualitative descriptive method to collect primary and secondary data through interviews, observations, and document reviews. The results indicate the identification of two strategic risks based on objectives and programs, as well as thirteen operational risks based on activities outlined in the planning and budgeting documents of the Regional Inspectorate of XYZ Regency. Existing controls and risk mitigation measures are formulated to align with the specific characteristics of the identified risks. The findings of this study have implications for the enhancement of risk management practices at the Regional Inspectorate of XYZ Regency. By implementing a more systematic approach—encompassing comprehensive risk identification, analysis, evaluation, and treatment—the Inspectorate can strengthen its oversight function and improve governance quality.

Keywords: Risk Management, Governance, Internal Oversight, Government Internal Control System.



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INTRODUCTION

In carrying out business processes, organizations face various uncertainties and possible impacts that result in hindering the achievement of organizational goals ([Anita et al., 2023](#); [Surtikanti, 2020](#)). Therefore, organizations not only focus on running their business processes but also how to

effectively manage risks that can hinder organizations from achieving goals through risk management activities ([Iswahyudi et al., 2023](#); [Mahardika et al., 2019](#)). Risk Management is a proactive and continuous process that includes identifying and reporting risks, including the formulation of strategies that are carried out in managing risk and its potential ([Fahma et al., 2021](#); [Indriyani et al., 2022](#)).

Risk management in the government sector, especially in the Regional Inspectorate, is a crucial aspect in maintaining transparency, accountability, and effectiveness of public financial governance ([Herawati & Hernando, 2020](#)). The Regional Inspectorate plays a role in conducting internal supervision of the implementation of local government to ensure that the policies and programs implemented are in accordance with the principles of good governance ([Farber et al., 2021](#)). However, various challenges arise in the implementation of risk management, such as limited resources, lack of understanding of risk mitigation mechanisms, and the lack of information technology systems that support risk-based supervision ([Fawaid & Saini, 2024](#)).

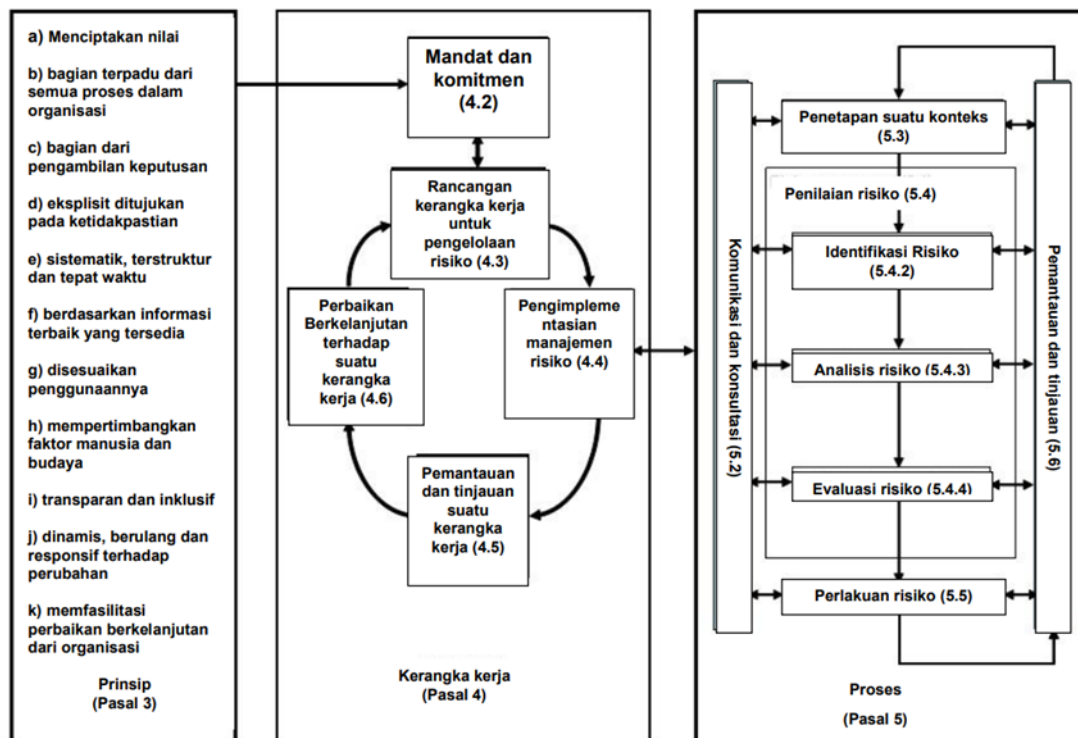
Risk management is a systematic approach in identifying, analyzing, assessing, and controlling potential risks that can interfere with the sustainability of an organization or business. According to Wibowo (2022), risk management plays an important role in maintaining organizational stability by taking into account various aspects of uncertainty that can negatively impact the Company's operations ([Wibowo, 2022](#)). By implementing effective risk mitigation strategies, companies can reduce the impact of undesirable events and increase the chances of achieving business goals. In its development, this approach not only focuses on protection against financial threats, but also includes reputational risks, regulatory compliance, and environmental and social aspects ([Utami et al., 2024](#)).

In the context of modern business, risk management is increasingly evolving with the implementation of global standards such as ISO 31000, which provides a framework for more strategic and integrated risk management ([Lisnawati et al., 2023](#)). For example, in a study conducted by Rudianto (2020) related to risk management in the information technology sector, it was found that organizations that apply a proactive approach to risk tend to be better prepared to face rapid changes in the business environment ([Thenu et al., 2020](#)). In addition, a study by Alijoyo & Munawar (2019) revealed that the level of risk management maturity in an organization is greatly influenced by responsive leadership, the use of technology in risk analysis, and a company culture that supports innovation and adaptation ([Alijoyo & Munawar, 2019](#)). Therefore, to improve competitiveness and sustainability, companies in various sectors need to develop more comprehensive and data-driven risk management strategies.

Dionee (2013) explained that the purpose of risk management is to build a framework for handling risks and uncertainties faced by organizations ([Dionne, 2013](#)). Risk management is aimed at a series of financial and operational activities in order to maximize the value of a company or portfolio by reducing costs related to cash flow volatility. In carrying out risk management, the company can integrate all activities including evaluation, control and monitoring of all risks that have an impact on the organization in achieving its goals.

The National Standardization Agency (2018) revealed in SNI ISO 31000 that risk management is influenced by the capabilities, perspectives and intentions of the people who implement it to direct and control risks in the organization. SNI ISO 31000 describes the principles, frameworks and processes of risk management as follows:

Figure 1. SNI ISO 31000 Risk Management Principles, Framework and Process



Kumar (2022) argues that every organization needs to develop a risk management policy framework at all levels within the company that describes how risk management works at all levels (Kumar, 2022). The risk management policy framework of each company will differ depending on the products offered and the changes in risks that occur in each company.

The application of risk management in managing the uncertainty faced by an organization today is not only aimed at companies that are oriented towards corporate profits, but is widely applied to organizations that have a vision, mission, goals and objectives that will be achieved both in the long term and in the medium and short (Maralis & Triyono, 2019). In achieving organizational goals, risk management is needed in identifying opportunities and impacts from the emergence of activities that can hinder organizational activities in achieving goals.

The Regional Inspectorate is one of the regional apparatus in the field of supervision led by the Regional Inspector who in carrying out his duties is responsible to the Regional Head or Regent/Mayor through the Regional Secretary.

The application of risk management in government agencies is not new, as stipulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System

Article 13 paragraphs (1) and (2), namely the Leaders of Government Agencies are obliged to conduct risk assessments by identifying risks and analyzing risks.

Government Regulation Number 60 of 2008 concerning the Government Internal Control System Article 13 paragraph (3) explains that the leadership of Government Agencies needs to set the objectives of Government Agencies and the objectives at the level of activities. Based on the above, the author is encouraged to identify and analyze risks at the XYZ Regency Regional Inspectorate.

In the global context, local governments are increasingly faced with a complex of risks that come from various aspects, ranging from budget abuse, fraud, to non-compliance with applicable regulations ([Mujennah et al., 2019](#)) The ineffectiveness of the internal control system can lead to increased risks in local governance, which can ultimately impact the level of public trust ([Kim & Kim, 2020](#)) Therefore, the implementation of risk management based on a modern supervision system is an urgent need to ensure that the Regional Inspectorate can carry out its functions optimally ([Li et al., 2021](#))

The implementation of a good risk management system also has a direct impact on the effectiveness of decision-making in local governments ([Zulfitra & Ayuningtyas, 2023](#)) With structured risk management, Regional Inspectorates can identify potential problems before they have a wide impact and develop more adaptive and data-based mitigation strategies ([Mandirola et al., 2022](#)) This is in line with the global trend where many countries are starting to integrate information technology in their surveillance systems to improve efficiency in early detection of risks ([Jain et al., 2021](#))

However, in Indonesia, the implementation of the risk management system in the Regional Inspectorate still faces major challenges, especially in terms of regulation and human resource capabilities ([C. Wang et al., 2022](#); [X. Wang & Wang, 2020](#)) Limitations in the supervisory information system and low adoption of technology in risk management hinder the effectiveness of supervision carried out by the Regional Inspectorate ([Todd, 2020](#)) Therefore, this study seeks to explore the extent of the implementation of risk management in the Regional Inspectorate of XYZ Regency and identify obstacles and opportunities in improving the effectiveness of risk-based supervision.

The increasing complexity of risks in regional financial management requires the Regional Inspectorate to implement a more adaptive and technology-based risk management system. Without a strong risk-based approach, local governments are at risk of budget leakage, maladministration practices, and a decline in the quality of governance ([Lyu et al., 2019](#)) Therefore, this study is important in identifying the best strategies that can be applied to improve the effectiveness of the risk management system in the internal supervision of local governments.

Several previous studies have highlighted the importance of implementing risk management in improving the quality of local government financial management and the effectiveness of the internal supervision system. A study conducted by Nurlinda, Maksum, and Bukit (2020) shows that the implementation of good risk management can improve the quality of local government financial reports by reducing uncertainty and increasing transparency and accountability of public

finances. This study emphasizes that the integration of risk management systems with financial management information systems can help identify and reduce potential risks that can affect government financial statements ([Nurlinda et al., 2020](#))

In addition, research conducted by Afiah, Alfian, and Sofia (2020) highlights the relationship between employee competence and the effectiveness of the internal control system in improving the quality of accounting information within the Regional Inspectorate. This study found that the low understanding of employees of risk mitigation mechanisms and lack of training in the field of risk management led to the weak implementation of the internal control system, which had an impact on the low quality of regional financial governance ([Afiah et al., 2020](#))

Furthermore, research conducted by Yasin, Artinah, and Mujannah (2019) discusses the role of risk-based auditing in increasing accountability for local government performance. This study finds that strengthening the internal control system and the implementation of risk-based audits are very important to ensure the effectiveness of supervision carried out by the Regional Inspectorate. With the existence of a risk-based audit system, supervision can focus more on areas that have a high level of risk, so that efficiency in regional financial management can be further improved ([Yasin et al., 2019](#))

In the context of risk-based supervision, research conducted by Blanc and Pereira (2020) shows that the use of technology and data analytics in the inspection system can increase the effectiveness of risk early detection in the government supervision system. This study emphasizes that with more advanced technology, Regional Inspectorates can detect potential non-conformities in regional budget management more quickly ([Blanc & Pereira, 2020](#)) On the other hand, research by Borraz, Beaussier, and Wesseling (2022) highlights that variations in the implementation of risk-based policies in the public sector are often influenced by regulatory styles and organizational capacity. This shows that the Regional Inspectorate needs a more systematic approach in building a risk-based supervision structure, considering that each region has different administrative complexity ([Borraz et al., 2022](#))

This study aims to analyze the implementation of risk management in the Regional Inspectorate of XYZ Regency, with a focus on identifying and mitigating strategic and operational risks in governance supervision.

METHOD

This study uses a qualitative descriptive approach by identifying and analyzing risks in accordance with relevant documents that are related to identifying risk management in the XYZ District Inspectorate and exploring information from competent employees and understanding the preparation of risk management in the XYZ Regional Inspectorate. This approach was chosen because it allows researchers to explore the processes, mechanisms, and influencing factors in the preparation of risk registers at the XYZ Regional Inspectorate. The obtained data is analyzed using the risk management process, which includes scope determination, context and criteria setting, risk

identification, risk analysis, risk evaluation, and risk treatment. Risks with inadequate existing controls are formulated with the necessary mitigation to manage the risk to an acceptable level.

Type of Research

Qualitative descriptive research aims to describe the actual conditions of risk management implementation based on data and information obtained from various sources, both primary and secondary.

Data Source

Primary Data: Data was obtained through in-depth interviews with key informants, such as Regional Inspectors, Assistant Inspectors, expert auditors and government supervisors in District XYZ to obtain information on risk management at the Regional Inspectorate of District XYZ;

Secondary Data: Secondary data in the form of regulations, policies, planning and budgeting documents at the XYZ Regency Government, especially the XYZ Regency Regional Inspectorate and other relevant documents to be the material for this study.

Data collection technique

1. Interview

The interview was conducted to gain an understanding of the risk management process to obtain more detailed information about risk management at the XYZ Regency Regional Inspectorate.

2. Observation

Observation was carried out in observing the environmental conditions of the XYZ Regency Regional Inspectorate in implementing risk management within the XYZ Regency Regional Inspectorate.

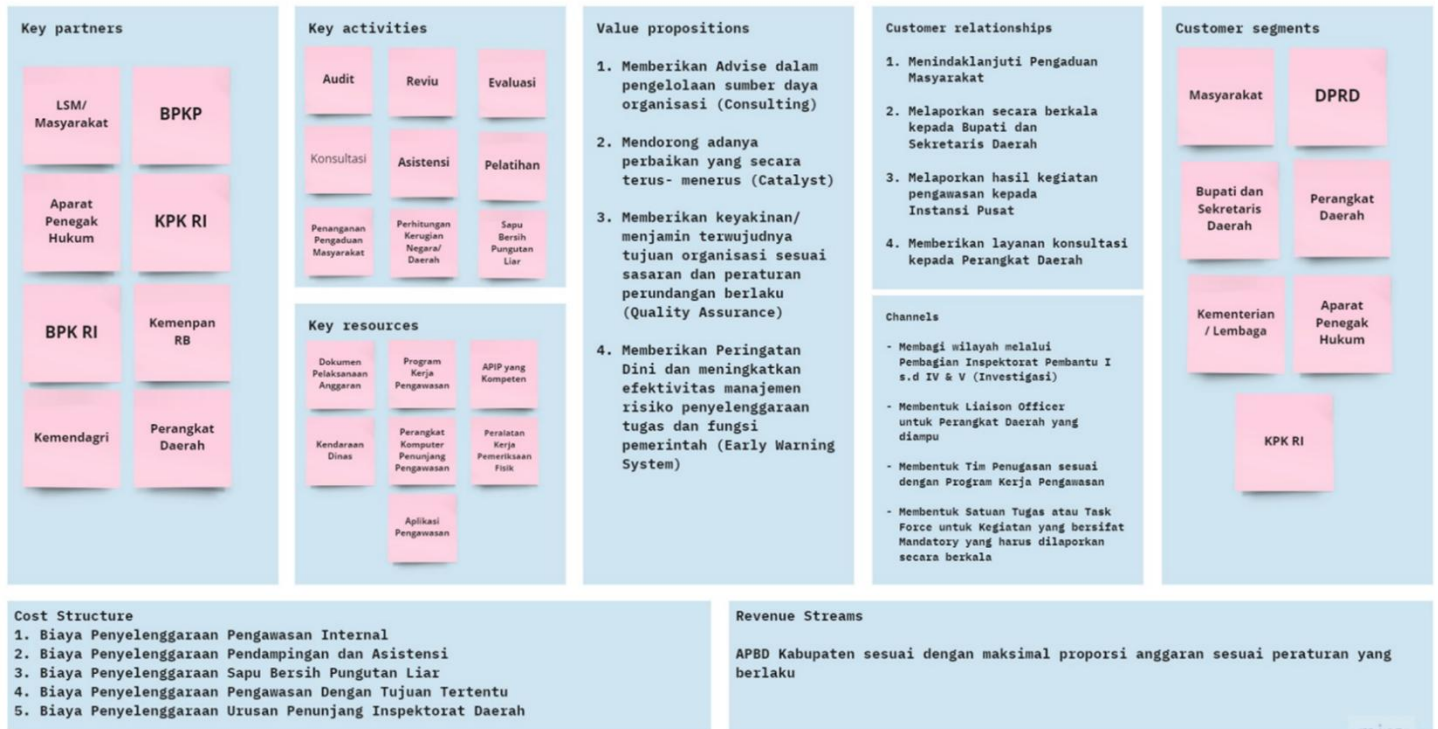
3. Documentation Studies

Review of relevant documents to validate the information obtained from interviews and observations on the implementation of risk management at the Regional Inspectorate of XYZ Regency.

RESULT AND DISCUSSION

Determining the Context with the Business Canvas of the Regional Inspectorate

Based on the results of the review of the regional regulations and policies of XYZ Regency, the planning documents, business processes and procedures at the Regional Inspectorate of XYZ Regency were obtained as follows:



1. Key Partners

a. Non-Governmental Organizations/Communities

In improving government governance, participatory supervision by Non-Governmental Organizations/Communities is an important element of nature to supervise government performance to prevent irregularities, encourage efficiency, and improve the quality of public services by reporting public complaints to the XYZ Regency Regional Government through the community complaint channel provided by the XYZ Regency Regional Inspectorate.

b. Financial and Development Supervisory Agency (BPKP)

BPKP is a strategic partner of the Regional Government, especially the Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate in order to support effective, efficient, and accountable governance through strengthening the role of internal supervision in the Regional Government. Strengthening the role of internal supervision by collaborating with BPKP, including in the form of support for the implementation of the Integrated Government Internal Control System (SPIP), including SPIP, Risk Management Index (MRI) and Corruption Control Effectiveness Index (IEPK), strategic supervision cooperation in overseeing central government priority programs implemented in the regions, fostering and developing APIP capacity, APIP Performance Supervision and Evaluation and completion special cases or problems that require advanced supervision.

c. Law Enforcement Officers

Law Enforcement Officers are one of the partners of the Regional Government, in this case APIP in the Regional Inspectorate in building clean, transparent, and accountable

governance. The two agencies have complementary roles in order to prevent, detect, and take action on cases of law violations, especially those related to state financial management and abuse of authority. The collaboration between APIP and Law Enforcement Officials includes:

1) Preventive Supervision and Law Enforcement

APIP in the XYZ Regency Regional Government has the main task of conducting preventive supervision through auditing, evaluation, and monitoring of local government activities. Meanwhile, Law Enforcement Officers can play a role in taking action against violations of the law, including corruption in the form of indications of fraud found or reported by APIP. This collaboration is an effort to ensure that irregularities can be handled comprehensively, from prevention to enforcement.

2) Synergy in Case Resolution

APIP may provide relevant data, information, or findings to Law Enforcement Officials to support the investigation and investigation process. In contrast, Law Enforcement Officials may request technical assistance from APIP in cases that require an in-depth understanding of governance or financial audits.

3) Coordination in Handling Reports

The community complaint report contains conditions in the community that need to be handled by Law Enforcement Officers and/or APIP. The two agencies collaborate through coordination to be able to sort between reports handled administratively by APIP and reports followed up by Law Enforcement Officers. This prevents overlapping handling and speeds up problem resolution.

d. Corruption Eradication Commission

The Corruption Eradication Commission (KPK) as a key partner of APIP in the Regional Inspectorate by collaborating in the following framework:

1) Corruption Prevention

APIP helps encourage the implementation of an effective internal control system in government agencies, thereby minimizing the chance of abuse of authority. This effort supports the KPK's mandate in preventing corruption through the KPK's Monitoring Center for Prevention (MCP) program.

2) Guarding the National Strategy for Corruption Prevention (Stranas PK) in the Regions

APIP at the Regional Inspectorate always collaborates with the KPK in order to oversee the National Strategy for Corruption Prevention (Stranas PK) in the Regions. This is intended so that the Implementation of National Development in the Regions can be realized in a clean, transparent and accountable manner and meet the principles of good governance.

3) Optimization of Community Complaint Channels

The KPK as a regional government supervisory agency in the context of corruption prevention always provides assistance in order to strengthen the reporting system. APIP always asks for the assistance of the KPK in the context of the implementation of public complaint channels that are used to optimize the implementation of transparent and accountable services to the community with the establishment of a Gratification Control Unit, the availability of a whistle blowing system/community complaint channel, the optimization of the SP4N LAPOR! channel, as well as the

receipt of public complaints that are directly submitted to the secretariat at the Regional Inspectorate.

4) Coordination and Supervision of Corruption Crimes

In some cases, APIP coordinates with the KPK in the context of sorting out cases/findings of irregularities. Findings of administrative irregularities are handled by APIP, while the KPK handles findings of irregularities that contain indications of corruption.

e. Financial Audit Agency (BPK)

BPK is an independent external auditor to examine the accountability of state financial management, including regional finances, by conducting audits of the Regional Government Financial Statements (LKPD), audits of the performance and compliance of government agencies with laws and regulations, and follow-up on material findings such as state losses or indications of corruption. APIP at the Regional Inspectorate in order to monitor the findings in accordance with the BPK Audit Report on the results, always coordinate and request guidance from the BPK on the suitability of the follow-up of the BPK audit recommendations that have been carried out by the Regional Apparatus.

f. Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPAN RB)

The Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPAN RB) is one of the partners for APIP, especially related to Bureaucratic Reform, Government Agency Performance Accountability System (SAKIP), Integrity Zone (ZI) and other affairs under the authority of the Ministry of PAN RB. APIP in the Regional Inspectorate as an evaluator or assessor of Bureaucratic Reform, Government Agency Performance Accountability System (SAKIP), Integrity Zone (ZI) and other indicators related to governance requires a comprehensive understanding of the evaluation or implementation of assessments on the implementation of governance indicators in the regions. The Ministry of PAN RB in this case as a coach for APIP to be able to conduct a comprehensive evaluation or assessment in accordance with applicable regulations to ensure that governance is carried out in accordance with laws and regulations.

g. Ministry of Home Affairs

As is the case with the central government agencies mentioned earlier. The Ministry of Home Affairs always supervises the performance of local governments. In addition, in relation to APIP, the Ministry of Home Affairs provides guidance to APIP at the Regional Inspectorate in order to increase the capacity and capability of APIP in the implementation of regional autonomy supervision, the implementation of government internal control, planning and budgeting, regional financial management and other matters within the scope of the Ministry of Home Affairs.

h. Regional Apparatus

The Regional Apparatus is included in APIP's partners in the Regional Inspectorate in terms of the implementation of regional development in accordance with the regional development plan that has been formulated. Regional development is prepared through mapping of strategic issues that will be handled by the Regional Government during the regional development plan period. APIP as an Internal Supervisor has a role in ensuring the achievement of regional development goals in accordance with the regional

development plan that has been set. The support and active role of regional apparatus is the key to the realization of regional development.

2. Key Activity

a. Audit

The XYZ Regency Regional Inspectorate, which is an internal supervision unit within the XYZ Regency Regional Government, has the main task of ensuring financial management and program implementation in accordance with applicable regulations in order to realize accountability, transparency, and efficiency in the administration of government.

The implementation of audits by the Regional Inspectorate includes, among others:

- 1) Financial audit;
 - a) Financial Audit
 - b) Audit of certain financial aspects
- 2) Performance audits; and
- 3) Audits with specific objectives.

In its implementation, the audit is carried out through the determination of audit objects based on risks and priorities that have an impact on the implementation of regional development by the XYZ Regency Regional Government.

b. Review

In addition to conducting audits, the Regional Inspectorate also has a role in carrying out quality assurance through review activities. Review is the process of reviewing certain documents, reports, or activities to ensure that they meet the standards that have been set. Review activities are also aimed at providing limited confidence but can help organizations in identifying potential risks or problems early. In its implementation, review activities are not as comprehensive as audits, but the implementation of reviews plays an important role and has strategic value in supporting the effectiveness of supervision and responsive decision-making so that the implementation of development can be carried out in accordance with laws and regulations.

c. Evaluation

In the evaluation activity, APIP at the Regional Inspectorate of XYZ Regency conducted a more in-depth assessment to measure the success, effectiveness, and efficiency of programs or policies that have been implemented. The objectives of the evaluation conducted by APIP at the XYZ Regency Regional Inspectorate include:

- 1) Assess the extent to which the program or activity achieves the goals and targets that have been set.
- 2) Provide recommendations for future program improvements or development.
- 3) Identify success factors or obstacles faced during the implementation of the consultation.

Evaluation activities at the Regional Inspectorate include but are not limited to:

- 1) Evaluation of program/activity performance;
- 2) Budget evaluation;
- 3) Evaluation of policy implementation;
- 4) Evaluation of the government's internal control system (SPIP); and
- 5) Evaluation of the accountability of government administration;
- 6) Other evaluations that are mandated in the applicable laws and regulations.

d. Assistance

Assistance is one of the activities carried out by the Regional Inspectorate to provide guidance, assistance, or consultation to the Regional Apparatus in order to improve governance. This activity is preventive and aims to help the Regional Apparatus understand and carry out its duties in accordance with laws and regulations.

Furthermore, the assistance activities carried out by APIP at the XYZ Regency Regional Inspectorate have the objectives to:

- 1) Improve compliance with applicable regulations and policies;
- 2) Reducing the level of risk of deviations in the implementation of activities carried out by the Regional Apparatus;
- 3) Increasing the capacity of Regional Apparatus human resources;
- 4) Supporting accountability and transparency in the implementation of services to the community.

The environmental space of assistance activities includes but is not limited to:

- 1) Program and Budget Planning Assistance;
- 2) Assistance in the Preparation of Financial Statements;
- 3) Assistance for the Government Internal Control System (SPIP);
- 4) Assistance in the Implementation of Procurement of Goods/Services;
- 5) Assistance in Handling Community Complaints
- 6) Performance Improvement and Reporting Assistance
- 7) Risk Management Assistance; and
- 8) Other assistants in the context of implementing governance at the Regional Apparatus.

With structured and continuous assistance, the potential risk of errors or deviations can be minimized, resulting in a more transparent, accountable, and effective government.

e. Training

The training activity aims to improve the competence of human resources apparatus in carrying out good governance. This activity is aimed at helping government officials understand applicable regulations and policies as well as improving and strengthening an effective Government Internal Control System (SPIP).

f. Handling Community Complaints

The Regional Inspectorate of XYZ Regency also handles public complaints in order to provide a quick and appropriate response in handling public reports professionally in order to increase public trust that the government is open to suggestions for improvement from the community, and community complaints can also be an early detection tool for potential violations or irregularities in financial management and the implementation of governance within the Regional Government XYZ Regency.

g. State/Regional Loss Calculation

Calculation of State or Regional Losses is one of the activities carried out by the Inspectorate as part of the supervisory function in calculating losses suffered by the state or region as a result of irregularities or negligence in financial management and the implementation of governance within the XYZ Regency Regional Government.

h. Sweep Away Illegal Levies

The Illegal Levy Sweep (Saber Pungli) activity is part of an effort to eradicate illegal levies in public services and other levies that occur in the community in order to realize clean, transparent, and accountable governance. APIP at the Regional Inspectorate of XYZ Regency is part of the Task Force for Sweeping Illegal Levies to supervise, prevent, and take action in a structured manner against illegal collection activities in the community to continue to be able to improve the quality of service to the community.

3. Key Partners

a. Budget Implementation Document

In the context of the implementation of supervision activities by APIP at the Regional Inspectorate, of course, it is supported by a budget prepared in accordance with the needs of APIP. The formulation of activities in the budget implementation document is in accordance with the efforts of the Regional Inspectorate of XYZ Regency in fulfilling the supervision budget in accordance with the Regulation of the Minister of Home Affairs Number 15 of 2024 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for the 2025 Fiscal Year which states that the Regency/City Regional Government allocates a supervision budget determined based on the amount of total regional expenditure, with the following classification:

Table 1. Classification of Budget Percentages of Regency/City Regional Inspectorates

No.	Category	Minimum percentage of the APBD
Regency/City		
1.	up to IDR 1,000,000,000,000.00	1,00%
2.	above IDR 1,000,000,000,000.00 to IDR 2,000,000,000,000.00	0,75%
3.	Above IDR 2,000,000,000,000.00	0,50%

b. Supervisory Work Program

APIP at the Regional Inspectorate of XYZ Regency is supported by the Supervision Work Program which is a supervision plan document prepared to determine the scope of supervision during a budget period. In compiling the Supervision Work Program, APIP at the Regional Inspectorate of XYZ Regency considers the risks and priorities that are the main focus in order to support national development and realize regional development so that APIP at the Regional Inspectorate of XYZ Regency focuses on regional strategic issues that will be handled by the Regional Government of XYZ Regency. In its implementation, APIP at the Regional Inspectorate of XYZ Regency has an Internal Audit Charter which is the basis for the scope of supervision and ensures that there are no restrictions on access to resources on the object of inspection in accordance with the Internal Audit Standards of the Government of Indonesia Number PER-01/AAIPI/DPN/2021 concerning the Internal Audit Standards of the Government of Indonesia in the Attribute Standards paragraph 1000 which states that the objectives, The authority, and responsibilities of the Internal Supervision activities must be formally defined in an Internal Supervision charter, and must be in accordance with the Internal Supervision Mission and the required elements in the KP3IP. APIP leaders must periodically review the Internal Supervision charter and submit it to the Head of K/L/D for approval.

c. Competent APIP

Competent APIP is the main requirement in carrying out effective supervision. This is regulated separately by BPKP Regulation Number 8 of 2021 concerning the Assessment of the Capability of Government Internal Supervisory Apparatus in Ministries/Institutions/Regional Governments with the existing condition that the APIP Capability at the Regional Inspectorate of XYZ Regency has been at Level 3 (Delivered) which shows that APIP at the XYZ Regency Inspectorate has carried out the supervision mandate with adequate qualifications and competencies of human resources. However, the supervision activities carried out are not in accordance with the minimum standards and required professional practices.

d. Official Vehicles

APIP at the Regional Inspectorate of XYZ Regency has been facilitated by the Regional Government of XYZ Regency of official vehicles in each Sub-Inspectorate, this is intended to make it easier for APIP to carry out mobility on the object of inspection in carrying out audit techniques that have been formulated in the audit work program.

e. Surveillance Support Computer Devices

In addition to official vehicles, APIP at the Regional Inspectorate of XYZ Regency has been facilitated by the Regional Government of XYZ Regency facilitated by computer devices to support the implementation of supervision and in order to facilitate the documentation of audit evidence.

f. Physical Inspection Work Equipment

In optimizing the performance of APIP supervision at the XYZ Regency Regional Inspectorate, APIP is supported by physical inspection tools such as core drill machines, walking measures, digital laser measures and other equipment for physical examinations in order to obtain accurate physical evidence, to compare the suitability of the realization of activities by regional apparatus with physical calculations in the field.

g. Surveillance Applications

The Regional Inspectorate of XYZ Regency already has a supervision application that makes it easier to monitor the follow-up of supervision results, supervision of the implementation of risk management, application for the implementation of compliance audits and application for consulting clinics. This is intended to make it easier for APIP to carry out its role as a quality guarantor and consultant in the implementation of government.

4. Customer Segments

a. Community

The Regional Inspectorate of XYZ Regency has the responsibility to serve the community, especially in relation to the supervision of government administration within the XYZ Regency Regional Government. The Regional Inspectorate of XYZ Regency has the task of assisting the Regent in fostering and supervising the implementation of Government Affairs under the authority of the Regency Region and Assistance Tasks by Regional Apparatus in accordance with Regent Regulation XYZ Number 28 of 2023 concerning the Authority, Position, Organizational Structure, Duties and Functions and Work Procedures of the Regional Inspectorate.

b. DPRD

In the context of internal supervision of local government, the Regional Inspectorate also has an important role in the Regional People's Representative Council (DPRD). The Regional Inspectorate has the task of ensuring that the administration of government by the regional apparatus is carried out in accordance with the laws and regulations prepared by the central government and regional regulations formulated by the DPRD.

c. Regents and Regional Secretaries

Regents and Regional Secretaries take advantage of the results of supervision in the form of suggestions, recommendations, and technical support issued in order to improve governance, mitigate risks, and support the achievement of regional development goals to support Regents and Regional Secretaries in implementing the work programs that will be carried out.

d. Regional Apparatus

The Regional Inspectorate is present as a strategic partner for regional apparatus in ensuring that the entire government process runs in accordance with the principles of good governance. The Regional Apparatus has the responsibility to carry out programs and activities in accordance with the main duties and functions of each Regional Apparatus. In carrying out the programs and activities of the Regional Apparatus, the Regional Apparatus is often faced with various operational, managerial, and administrative risks that can affect the effectiveness and accountability of the implementation of tasks. The Regional

Apparatus can consult with APIP at the Regional Inspectorate to obtain recommendations on the problems faced by the Regional Apparatus.

e. Ministries/Institutions

APIP at the Regional Inspectorate is an important partner for ministries/institutions, especially in ensuring that the implementation of programs and activities financed by the State Budget and Regional Budget is in accordance with laws and regulations and the principles of good governance. Ministries/Institutions can use the report on the results of APIP supervision at the Regional Inspectorate as a reference in reporting on the implementation of national programs and assessing the accountability of government implementation implemented by Regional Governments.

f. Law Enforcement Officers

Law Enforcement Officers (APH), such as the Police, Prosecutor's Office, and the Corruption Eradication Commission (KPK) are agencies that always collaborate with APIP at the Regional Inspectorate in supporting law enforcement in the region, especially in terms of transparency, accountability, and case resolution involving local governments.

g. KPK RI

The Regional Inspectorate has a strategic role in supporting the KPK both in the context of preventing corruption at the regional level. Close collaboration between the KPK and the Regional Inspectorate ensures that supervision of local governments runs effectively, transparently, and accountably. This synergy contributes to the creation of clean and corruption-free governance in the regions.

5. Value Propositions (Value Proportions)

a. The Regional Inspectorate of XYZ Regency provides advice in the management of organizational resources (Consulting). The provision of advisory services by APIP at the Regional Inspectorate aims to enable Regional Apparatus within the XYZ Regency Regional Government to carry out programs and activities effectively, efficiently, economically and in compliance with laws and regulations.

b. APIP at the XYZ Regency Regional Inspectorate not only carries out the supervisory function, but also encourages continuous improvement (catalyst) within the XYZ Regency Regional Government. The Regional Inspectorate has a very important role in encouraging continuous improvement in all aspects of local government, by acting as a catalyst that facilitates positive change. As a catalyst, APIP at the Regional Inspectorate is a driving force for change that encourages continuous improvement of the system and work culture.

c. APIP at the Regional Inspectorate of XYZ Regency gives confidence/guarantees the realization of organizational goals in accordance with the goals and applicable laws and regulations (quality assurance). As an institution that has an important role in maintaining the integrity and performance of local government, the Regional Inspectorate is responsible for providing confidence that all local government activities are running well, in accordance with the goals that have been set and within the corridor of applicable laws and regulations.

d. APIP at the Regional Inspectorate of XYZ Regency provides early warning and increases the effectiveness of risk management in the implementation of government duties and functions (early warning system). One of the main roles of the Regional Inspectorate is to provide early warning and improve the effectiveness of risk management, by focusing on

early detection efforts of potential problems or irregularities that can interfere with the smooth administration and achievement of local government goals. In this case, the Inspectorate acts as an early detection system that provides signals and recommendations to decision-makers to immediately take corrective or preventive actions.

6. Customer Relations

In building relationships with service users, the Regional Inspectorate carries out the following activities:

a. Follow-up of Community Complaints

The Regional Inspectorate has a key role in ensuring that every complaint submitted by the public is followed up seriously and professionally. Through an effective and transparent complaint handling process, the Regional Inspectorate can improve the quality of public services and government implementation is carried out in accordance with the provisions of laws and regulations.

b. Reporting to the regent and district secretary

In carrying out the duties of the Regional Inspectorate of XYZ Regency in assisting the Regent in fostering and supervising the implementation of government affairs that are the authority of the region and the task of assistance by the regional apparatus, the Regional Inspectorate periodically reports to the Regent and Regional Secretary related to the results of supervision. The Supervision Results Report submitted is considered by management in making strategic decisions.

c. Reporting the results of supervision activities to central agencies

The Regional Inspectorate of XYZ Regency always reports the results of supervision activities to the central agency. The report serves as a reference for Ministries/Institutions to ensure that the implementation of government in the regions has been carried out in accordance with the instructions and mandates of the central government, as well as to provide feedback that can assist central agencies in monitoring and supervising the implementation of programs and policies at the regional level.

d. Provision of consulting services to regional apparatus

As part of efforts to strengthen good governance, the Regional Inspectorate has an important role in providing consulting services to regional apparatus. This consulting service aims to assist regional apparatus in understanding and implementing applicable policies, procedures, and regulations more effectively. In this context, the Regional Inspectorate functions as an advisor who supports the regional apparatus in improving the quality of resource management and organizational performance.

7. Communication Channels/Channels

In order to convey service products as well as the role of APIP in supervision. Regent and Regional Inspector of XYZ Regency as follows:

a. Divide the area through the division of the Assistant Inspectorate I to IV and the Assistant Inspector V (Investigational)

The Regent determines the division of the supervision area at the Regional Inspectorate through the Regent Regulation into several areas managed by the Assistant Inspectorate (Urban) I to IV with the aim of accelerating and facilitating supervision and solving problems that arise in each supervision area. In addition, the Assistant Inspectorate V is

the Assistant Inspectorate that carries out the handling of alleged irregularities or violations that require in-depth investigation and enforcement of the integrity of the apparatus.

- b. Forming a Liaison Officer for the regional apparatus that is able to

The establishment of a Liaison Officer (LO) is the initiation of the Regional Inspector by dividing each APIP personnel to support the regional apparatus in order to become an agent of change that always provides advice that provides added value for the Regional Apparatus in particular, generally the Regional Government.

- c. Forming an assignment team in accordance with the supervision work program

The formation of the assignment team by the Regional Inspector is aimed at implementing the supervision work program effectively. The limited number of APIPs at the Regional Inspectorate of XYZ Regency encourages the Regional Inspector to form a team that is structured and has competencies that are in accordance with the characteristics of the object of supervision.

- d. Forming a task force

The Regional Inspector establishes a task force for mandatory supervision activities that have specificity in the implementation of duties and reports to the Head of the Agency, in this case the Regent.

8. Fee Structure (Channels)

In carrying out effective supervision, the cost structure at the Regional Inspectorate includes:

- a. Internal Supervision Costs

The cost of implementing Internal Supervision at the Regional Inspectorate of XYZ Regency is an operational expenditure budget allocated in the context of the implementation of quality assurance, where the composition in the Budget Implementation Document of the Regional Inspectorate of XYZ Regency contains a budget for the implementation of the provision of procurement services including audits, reviews, evaluations and monitoring.

- b. Fees for Providing Assistance and Assistance

The cost of providing assistance and assistance is an operational expenditure budget allocated in the context of implementing APIP's role as a consultant. The budget is allocated in the context of providing advice to Regional Apparatus within the XYZ Regency Regional Government through consulting, mentoring, assistance, training and socialization activities.

- c. Illegal Levy Sweep Fee

The Task Force for Sweeping Illegal Levies was formed based on the Presidential Regulation of the Republic of Indonesia Number 87 of 2016 concerning the Task Force for Sweeping Illegal Levies. In supporting the eradication of illegal levies in XYZ Regency, the Regional Government of XYZ Regency allocates a budget to support the implementation of the Illegal Levy Cleanup Task Force.

- d. Costs of Implementing Supervision with Specific Purposes

The cost of Implementing Supervision with a Specific Purpose at the Regional Inspectorate of XYZ Regency is an operational expenditure budget allocated in the context of implementing supervision with a specific purpose, in this case investigation. The budget is intended to support APIP in handling cases that go through the implementation of investigative audits.

e. Costs for Implementing Regional Inspectorate Support Affairs

The cost of implementing the Supporting Affairs of the Regional Inspectorate of XYZ Regency is an operational expenditure budget allocated in the context of the implementation of the secretariat activities of the Regional Inspectorate of XYZ Regency.

9. Revenue Streams

The Regional Inspectorate of XYZ Regency is a Regional Apparatus in the field of Supervision that is not oriented towards contributing to Regional Original Revenue (PAD). The source of revenue obtained by the Regional Inspectorate of XYZ Regency only comes from the Regional Revenue and Expenditure Budget (APBD), namely the budget of the Regional Inspectorate of XYZ Regency is contained in the Budget Implementation Document (DPA).

Risk Identification

Risk identification is carried out by first recognizing the objectives, objectives, programs/activities and business processes related to the activities carried out by the organization. After recognizing the goals and objectives to be achieved, the organization needs to identify potential risks that may arise and have an impact or hinder the organization in achieving goals and causes that are directly related to potential risks that may arise in the future. Based on the strategic plan document of the Regional Inspectorate of XYZ Regency and the Decree of the Regional Inspector Number PR.01/Kep.35/IRDA/VII-2022 concerning the Determination of Key Performance Indicators for 2023-2026 in the Regional Inspectorate of XYZ Regency, the following are obtained:

Table 2. Key Performance Indicators

No.	Regional Targets	Regional Apparatus Targets	Key Performance Indicators	Calculation Formulation	Target			
					2023	2024	2025	2026
1.	Increasing APIP Capability Index	Increasing APIP Capability Index	APIP Capability Index	$\sum \text{Average Topic Score} \times \text{Element Weight}$	2	3	3	3
2.	Increasing SPIP Maturity Index	Increasing SPIP Maturity Index	SPIP Maturity Index	Summing (sub element score x sub element weight)	2	3	3	3

Based on the data above, the target of the Regional Inspectorate of XYZ Regency is to Increase the APIP Capability Index and the SPIP Maturity Index with the target at the end of 2026 still in the Level 3 category. Based on the description of the business canvas above associated with the main performance indicators of the Regional Inspectorate of XYZ Regency, the results of risk identification were obtained as follows:

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

Strategy Risk

Table 3. Strategic Risk Identification

No	Objective	Goal	Program	Business Process	Risk Category	Risk Code	Risk Statement	Risk Cause	Source of Risk	Severity/Consequences/Potential Losses	Risk Owner	
1	Improving the quality of governance	Increasing APIP Capability Index	Supervision Implementation Program	APIP Capability Index Improvement	Strategic Risk	RS 1	Potential for internal supervision activities that are not carried out in accordance with the Supervision Work Program	RS 1.1	Limited Number of Government Internal Supervisory Apparatus in the Implementation of Internal Supervision Assignments	Internal	APIP capability does not reach level 3	Regional Inspector
		Increasing SPIP Maturity Index	Assistance and Assistance Program	Improvement of SPIP Maturity Index	Strategic Risk	RS 2	Potential Risk Management is not implemented thoroughly	RS 2.1	There are Regional Apparatus that do not understand how to develop risk management	External	SPIP maturity does not reach level 3	Regional Inspector

Operational Risk

Table 4. Operational Risk Identification

No	Objective	Goal	Activities	Business Process	Risk Category	Risk Code	Risk Statement	Risk Cause	Sources of Risk (Internal/ External)	Severity/Consequences/Potential Losses	Risk Owner	Name of Dept. / Internal Unit Related to Risk Causes	
										Deskripsi	Rp		
1	Increasing APIP Capability Index	Increasing Follow-up on Surveillance Results	Implementation of Internal Supervision	APIP Capability Index Improvement	Operational	RO 1	The potential for many repeated findings in regional apparatus based on the findings of the inspection results by APIP	RO 1.1	Low understanding and awareness of auditing in following up on the results of internal supervision by APIP	External	The quality of governance in the Regional Apparatus has not improved	Regional Inspector	Regional Assistant Inspector
					Operational	RO 2	Potential recommendations in the monitoring results report cannot be implemented by the regional apparatus	RO 2.1	APIP has not provided suggestions for improvement and cannot be understood by the auditee	Internal	Tindakan lanjut hasil pengawasan melebihi 60 hari setelah terbit LHP dan diteruskan oleh Aparat Penegak Hukum	Inspektur Daerah	Inspektur Pembantu Wilayah

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

	Operational	RO 3	Potential APIP cannot provide constructive improvement suggestions to the object under review	RO 3.1	Lack of understanding of APIP on the critical point in reviewing documents for the implementation of activities	Internal	Perangkat Daerah tidak menjadikan saran perbaikan dari APIP acuan dalam menyusun penyusunan dokumen penyelenggaraan kegiatan	Inspektur Daerah	Inspektur Pembantu Wilayah
	Operational	RO 4	Potential for a large number of findings and recommendations that must be monitored by APIP	RO 4.1	The large number of village inspection objects in a number of villages in the Regency	External	Banyaknya rekomendasi hasil pengawasan APIP atas Pengelolaan Dana Desa tidak ditindaklanjuti oleh Desa	Inspektur Daerah	Inspektur Pembantu Wilayah
	Operational	RO 5	Potential for BPK findings that are not followed up	RO 5.1	Low awareness and understanding of the Regional Apparatus in following	External	Rendahnya persentase penyelesaian tindakan lanjut hasil	Inspektur Daerah	Inspektur Pembantu Wilayah

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

							up on the findings of BPK RI		pemeriksaan BPK RI		
			Operational	RO 6	Potential for repeated findings of BPK RI on the implementation of activities at the Regional Apparatus	RO 6.1	The Regional Apparatus does not use the findings of BPK RI as a reference for improvement in the implementation of activities	External	Tidak ada peningkatan kualitas penyelenggaraan di Perangkat Daerah	Inspektur Daerah	Inspektur Pembantu Wilayah
	Implementation of Supervision with Specific Objectives	APIP Capability Index Improvement	Operational	RO 7	Potential failure of the Auditor in disclosing the existence or absence of an act/irregularity to take further legal action	RO 7.1	Low understanding of APIP related to the cases faced and investigations in the region	Internal	Tidak teridentifikasinya potensi kerugian daerah / kerugian negara yang dapat diungkap atas kasus yang ditangani	Inspektur Daerah	Inspektur Pembantu Wilayah

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

	Operational	RO 8	The potential of APIP cannot reveal the complexity of the problem in the case being handled	RO 8.1	Limited days of supervision in handling cases received from public complaints as well as cases received from APH	Internal	Laporan Hasil Pemeriksaan aan tidak mencerminkan kompleksitas kasus yang ditangani	Inspektur Daerah	Inspektur Pembantu Investigasi
	Operational	RO 9	Potential for many cases to be forwarded to APH	RO 9.1	Follow-up to the Recommendations of the LHP for Handling Community Complaints exceeds 60 working days since the LHP for Handling Community Complaints is issued	External	Penyelesaian kasus melalui proses litigasi oleh APH	Inspektur Daerah	Inspektur Pembantu Investigasi
	Reputation	RO 10	There is a potential for a number of public complaints that cannot be processed	RO 10.1	Lack of number of APIPs handling cases reported through community complaints	Internal	Menurunnya kepercayaan masyarakat terhadap Kapabilitas APIP	Inspektur Daerah	Inspektur Pembantu Investigasi

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

									and cases received from APH		yang dimiliki Inspektur at Daerah		
2	Increasing SPIP maturity index	Preparation of Technical Policy Documents in the Field of Supervision and Supervision Facilitation	Formulation of Technical Policies in the Field of Supervision and Facilitation of Supervision	Implementation of SPIP for Assisted Regional Apparatus	Operational	RO 11	Potential for APIP's role in implementing effective supervision within the District Government has not yet increased	RO 11.1	There has not been an effective technical policy in supporting the role of APIP in implementing Effective Supervision within the Regency Government	Internal	APIP belum menjalankan peran sebagai konsultan secara efektif	Inspektur Daerah	Inspektur Pembantu Investigasi
		Increasing the Bureaucratic Reform Index of Regional Apparatus in the Supervisory Area	Assistance and Assistance	Implementation of SPIP for Assisted Regional Apparatus	Operational	RO 12	The potential for the implementation of internal supervision in the Regional Apparatus is not carried out continuously	RO 12.1	Low understanding and intensity of the Regional Apparatus in implementing the items of the Strengthening Supervision Area of Change	External	Pelaksanaan kegiatan pada Perangkat Daerah tidak mengacu pada prinsip efektif dan efisien, pengamanan aset, keandalan	Inspektur Daerah	Inspektur Pembantu Investigasi

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

										pelaporan keuangan dan peraturan perundangan - undangan		
	Increasing Number of Regional Apparatus Implementing Integrity Zones	Assistance and Assistance	Increasing the SPIP Value of Regional Apparatus	Operational	RO 13	The potential for the development of integrity zones carried out by regional apparatus is not implemented in accordance with Permenpan RB 90 of 2021	RO 13.1	Low understanding and intensity of the Regional Apparatus in building integrity zones towards WBK and WBBM	External	Tidak ada perangkat daerah yang mendapat predikat zona integritas menuju WBK dan WBBM dari Permenpan RB	Inspektur Daerah	Inspektur Pembantu Investigasi

Risk Measurement and Response

Risk measurement is carried out to evaluate the level of likelihood of occurrence and impact of a risk, so that it can determine the level of risk quantitatively or qualitatively. The results of risk measurement are used to determine the appropriate risk treatment options/risk response options to be selected by management in order to manage the risks that have been identified. The risk response that can be carried out by the Regional Inspectorate includes the following:

Table 5. Risk Response Options

No.	Option	Description
1.	Accepting risk	This option is chosen when the risk is considered small or if the risk mitigation cost is too great.
2.	Risk avoidance	This option is chosen when the level of risk is too great with the company's risk management costs being judged to be too great than the benefits obtained.
3.	Moving Risk	This option is done by transferring the risk to other parties, such as insurance or other agencies. This option is chosen when the risk transfer fee is considered lower than the risk management fee.
4	Reducing Risk	This option is done by reducing the level of probability and/or impact through preventive measures, this option is chosen when the expected benefits are still assessed to be higher compared to the cost of risk management.
5	Setting Up a Recovery Plan	This option is carried out to create a disaster recovery plan to reduce the impact of risks if it occurs.

The risk response criteria based on Regent Regulation Number 26 of 2020 are as follows:

Table 6. Risk Response Criteria

No.	Risk Level	Risk Scale	Risk Criteria	Risk Response
1.	Low	1-4	Acceptable	No routine action/monitoring required
2.	Moderate	5-9	Monitored	Action is recommended if resources are available
3.	High	10-14	Control Required	Action is needed to manage risk
4.	Very High (Extreme)	15-25	Unacceptable	Immediate action is needed to manage risk

The Regional Inspectorate of XYZ Regency in determining the level of possible risk refers to the following table:

Table 7. Possible Risk Level

Probability	Regent Regulation Number 26 of 2020	Single Occurrence	Recurring Events	Value Scale
Very Often	Risk events are expected to arise in every situation	Very often, almost certainly happens (probability > 80%)	Can Occur Several Times in 1 Year	5
Often	Risk events tend to occur in most situations	Frequent Occurrence (Probability > 60% to 80%)	Possibility of Happening Once in 1 Year	4
Sometimes	Risk events are likely to appear at a specific time	Possible Occurrence (Probability > 40% to 60%)	Likely to Happen Once in 2 Years	3
Infrequently	Risk events can occur at certain times	Probability of Happening Although Small (Probability > 20% to 40%)	Likely to Happen Once in 3 Years	2
Very Rare	Risk events can only occur at certain times	Very Rare (Probability < 20%)	Likely to Happen Once in 5 Years	1

Table 8. Risk Impact Level

Skala Nilai	Dampak Risiko	TINGKAT DAMPAK RISIKO							
		Uraian							
		Dampak Umum				Dampak Khusus			
		Kerugian Keuangan	Capaian Kinerja	Dampak pada pihak terkait	Reputasi	Tingkat kerusakan	Penundaan Pelayanan	Dampak Lingkungan	Dampak pada kesehatan dan keselamatan
1	Tidak Signifikan	<Rp1.000.000	≥100%	Hanya berdampak pada satu pihak	Diketahui oleh seisi kantor	Tidak menimbulkan kerusakan	Setengah hari kerja	Tidak ada/hanya berdampak kecil pada kerusakan lingkungan.	Luka kecil pada 1 orang sampai dengan 3 orang
2	Kurang Signifikan	Rp1000.000 – Rp5000.000	≥80% - <100	Berdampak pada 2-3 pihak	Dimuat oleh media massa lokal namun cepat diupakan masyarakat	Menimbulkan kerusakan kecil	Satu hari kerja	Adanya kerusakan kecil terhadap lingkungan	Luka berarti pada 1 orang sampai dengan 3 orang
3	Sedang	Rp5000.000 – Rp15.000.000	>60%- ≤80%	Berdampak pada 3-4 pihak	Dimuat di media lokal dan diingat sementara oleh masyarakat	Adanya kekerasan, ancaman dan menimbulkan kerusakan yang serius	2-3 hari kerja	Adanya kerusakan cukup besar terhadap lingkungan	Luka serius pada 1 orang sampai dengan 3 orang
4	Signifikan	Rp15.000.000 – Rp25.000.000	>20%- ≤60%	Berdampak pada 4-5 pihak	Dimuat di media Nasional dan diingat sementara oleh masyarakat	Adanya kekerasan, ancaman dan menimbulkan kerusakan yang serius dan membutuhkan perbaikan yang cukup lama	3-5 hari kerja	Adanya kerusakan besar terhadap lingkungan.	Luka serius pada lebih dari 3 orang
5	Sangat Signifikan	≥Rp25000.000,00	≤20%	Berdampak pada lebih dari 5 pihak	Dimuat oleh media nasional/Internasional dan diingat lama oleh masyarakat	Kerusakan fatal	Seminggu atau lebih	Terjadinya KKN dan di proses secara hukum.	Luka berganda atau kematian

Strategic Risks

In carrying out risk responses to potential strategic risks at the Regional Inspectorate of XYZ Regency, the Regional Inspectorate of XYZ Regency formulates strategic risk measurement and response as follows:

Table 9. Strategic Risk Measurement and Response

Risk Code	Risk Statement	Score			Existing Control			Score			Risk Treatment Options
		Inherent Risk						Residual Risk			
		Likelihood	Impact	Level of Risk	Exists / None	Adequate / inadequate	100% run / not yet 100% run	Likelihood	Impact	Level of Risk	
RS1	Potential for internal supervision activities that are not carried out in accordance with the Supervision Work Program	4	4	16	Exists, 1. Risk-Based Annual Supervision Work Program (PKPT) 2. Internal Supervision Action Plan 3. Mapping the Distribution of Auditor Assignments 4. Periodic evaluation of the implementation of Risk-Based PKPT 5. Submitting a letter of need for APIP human resources to the Ministry of Home Affairs and BPKP as the	Not Adequate	Conducted 100%	3	4	12	Reduce

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

					Supervisory Agency						
RS2	Potential Risk Management is not implemented thoroughly	4	4	16	Exists, <ol style="list-style-type: none"> 1. Submission of Letter/Attention to the Determination of the Regional Apparatus Risk Management Task Force 2. Regulation of Regional Heads on Guidelines for the Preparation of Risk Management of Regional Apparatus 3. Socialization of Regional Heads' Decrees on Guidelines for the Preparation of Risk Management for Regional Apparatus 4. Implementation of Risk Management Training 	Not Adequate	Not 100% Implemented	4	4	16	Reduce

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

Operational Risk

Table 10. Measurement and Response of Operational Risk

Risk Code	Risk Statement	Score			Existing Control			Score			Risk Treatment Option
		Inherent Risk						Residual Risk			
		Likelihood	Impact	Level of Risk	Likelihood	Impact	Level of Risk				
								Exists / None	Adequate / inadequate	100% run / not yet 100% run	
RO 1	The potential for many repeated findings in regional apparatus based on the findings of the inspection results by APIP	4	4	16	Exists, 1. Previous Year's Supervision Results Report 2. Exposure of Internal Supervision Results 3. Recommendations for returning to the regional treasury 4. Establishment of LO as a liaison for PD in requesting consultancy to APIP	Not Adequate	Conducted 100%	3	4	12	Reduce
RO 2	Potential recommendations in the monitoring results report cannot be implemented by the regional apparatus	4	5	20	Exists, 1. Conducting a Preliminary Survey 2. Carrying out SPI Tests for Regional Apparatus 3. Examination Result Manuscript 4. Tiered Review Form 5. Internal peer review	Not Adequate	Not 100% Implemented	3	4	12	Reduce

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

RO 3	Potential APIP cannot provide constructive improvement suggestions to the object under review	3	4	12	Exists, <ol style="list-style-type: none"> Briefing of the review team regarding the focus and legal basis that is a guideline in carrying out the review Tiered review from members to quality control / team coordinator on work papers and reports on supervision results 	Adequate	Conducted 100%	3	3	9	Accept
RO 4	Potential for a large number of findings and recommendations that must be monitored by APIP	4	5	20	Exists, <ol style="list-style-type: none"> Village Apparatus Development in Managing Village Finances Exposure of Supervision Results (NHP) Manuscripts with Village Governments Provision of a period of time for the provision of evidence / rebuttals to findings that must be followed up before becoming an LHP Summoning the Village Government for recommendations that have not been followed up 	Not Adequate	Conducted 100%	3	4	12	Reduce
RO 5	Potential for BPK findings that are not followed up	3	5	15	Exists, <ol style="list-style-type: none"> forming a TLHP BPK RI monitoring team summoning PDs who still have findings that have not been followed up report periodically to the Regional Head 	Adequate	Conducted 100%	2	4	8	Accept

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

RO 6	Potential for repeated findings of BPK RI on the implementation of activities at the Regional Apparatus	3	5	15	Exists, <ol style="list-style-type: none"> 1. Evaluation of repeated findings based on the BPK RI LHP 2. Summoning PDs who have findings at the LHP BPK RI and providing understanding to PDs on the implementation of activities that are still found to have repeated findings in PD 3. Monitoring by APIP during Compliance Audit 	Not Adequate	Not 100% Implemented	3	4	12	Reduce
RO 7	Potential failure of the Auditor in disclosing the existence or absence of an act/irregularity to take further legal action	4	5	20	Exists, <ol style="list-style-type: none"> 1. Technical Guidance and Training on Investigation 2. APIP Competency Map Evaluation 	Not Adequate	Not 100% Implemented	4	4	16	Reduce
RO 8	The potential of APIP cannot reveal the complexity of the problem in the case being handled	3	4	12	Exists, <ol style="list-style-type: none"> 1. Proposal to Add Supervision Days 2. Using Experts who have competence in fields related to the case 	Adequate	Conducted 100%	2	4	8	Accept
RO 9	Potential for many cases to be forwarded to APH	3	5	15	Exists, <ol style="list-style-type: none"> 1. Summoning ASNs involved in cases reported through dumas to follow up on the results of investigative audit recommendations 	Adequate	Conducted 100%	3	4	12	Reduce
RO 10	There is a potential for a number of public complaints that cannot be processed	3	5	15	Exists,	Not Adequate	Conducted 100%	3	4	12	Reduce

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

					<ol style="list-style-type: none"> 1. Evaluation of the Priority Scale for Handling Community Complaints or through APH 2. Involving APIP other than the Assistant Inspectorate of Investigation 						
RO 11	Potential for APIP's role in implementing effective supervision within the District Government has not yet increased	3	5	15	Exists, <ol style="list-style-type: none"> 1. Making SOPs for Consultation Clinics 2. Formulation of the workflow of the Consultation Clinic Application electronically 3. Budgeting of the Consultation Clinic Application electronically 	Not Adequate	Not 100% Implemented	2	5	10	Reduce
RO 12	The potential for the implementation of internal supervision in the Regional Apparatus is not carried out continuously	4	4	16	Exists, <ol style="list-style-type: none"> 1. The determination of the Decree of the Regional Head on the Regency Internal Evaluator, especially APIP, is included in the Evaluator Team in the Supervision Strengthening Area 2. Implementation of Evaluation of Areas for Strengthening Supervision 3. Providing suggestions for improvement to the PD for the implementation of activities in the PD in accordance with the items of the Supervision Strengthening Area 	Not Adequate	Not 100% Implemented	4	3	12	Reduce
RO 13	The potential for the development of	4	4	16	Exists,	Not Adequate	Not 100% Implemented	4	3	12	Reduce

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

	integrity zones carried out by regional apparatus is not implemented in accordance with Permenpan RB 90 of 2021				<ol style="list-style-type: none"> 1. Forming an internal assessment team (TPI) for the integrity zone 2. TPI Technical Guidance for Integrity Zone 3. Carry out exposure for PDs who are role models in building integrity zones 4. Coordination with BKPSDM to hold technical guidance for internal PD evaluators related to the development of integrity zones 						
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Risk Mitigation

Risk mitigation is carried out in order to reduce both the possibility and negative impact of the identified risks, so that the risk can be reduced to an acceptable level when the existing controls are not enough to reduce the risk at the expected level. The formulation of mitigation measures for the risk of the XYZ Regency Regional Inspectorate is as follows:

Strategic Risk

Table 11. Strategic Risk Mitigation

Risk Code	Risk Statement	Score			Risk Treatment Options	Description of Mitigation Measures	Risk After Mitigation		
		Residual Risk					Likelihood	Impact	Level of Risk
		Likelihood	Impact	Level of Risk					
RS 1	Potential for internal supervision activities that are not carried out in accordance with the Supervision Work Program	3 (Sometimes)	4 (Significant)	12 (High)	Reduce	1. Updating the availability and needs of APIP human resources and submitting them back to the Ministry of Home Affairs and BPKP in accordance with the Position Analysis and Workload Analysis 2. Prepare a priority scale regarding mandatory internal supervision activities based on Regulations issued by the Supervisory Agencies (Ministry of Home Affairs and BPKP)	3 (Sometimes)	3 (Medium)	3 (Medium)

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

RS 2	Potential Risk Management is not implemented thoroughly	4 (Often)	4 (Significant)	16 (Very High)	Reduce	<ol style="list-style-type: none"> 1. Increasing the frequency of monitoring the preparation and implementation of risk management of regional apparatus 2. Periodic reporting to the Regional Secretary and regional apparatus regarding the results of risk management monitoring 3. Implementation of Technical Guidance for the Regional Apparatus Risk Management Task Force 4. Implementation of Regional Apparatus Assistance related to Risk ManagementCreating a letter of reprimand for regional apparatus that does not compile and implement risk management 	3 (Sometimes)	3 (Medium)	9 (Medium)
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Operational Risk

Table 12. Operational Risk Mitigation

Risk Code	Risk Statement	Score			Risk Treatment Options	Description of Mitigation Measures	Expected Risk After Mitigation		
		Residual Risk					Likelihood	Impact	Level of Risk
		Likelihood	Impact	Level of Risk					
RO 1	The potential for many repeated findings in regional apparatus based on the findings of the inspection results by APIP	3	4	12	Reduce	<div>1. LO inventories PD problems</div> <div>2. Summoning PD to convey follow-up progress based on recommendations in the LHP</div> <div>3. Submission to the Regional Head on the Results of Assistance and Assistance and Follow-up of the Supervision Results that have been carried out</div> <div>4. Providing a letter of attention to improving the quality of governance in the Regional Apparatus</div>	2	3	6

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

RO 2	Potential recommendations in the monitoring results report cannot be implemented by the regional apparatus	3	4	12	Reduce	<ol style="list-style-type: none"> 1. Periodic Internal Evaluation of the implementation of Internal Supervision 2. Reward and Punishment to APIP 3. Improving APIP competencies through Technical Guidance and Training related to Supervision 	3	2	6
RO 3	Potential APIP cannot provide constructive improvement suggestions to the object under review	3	3	9	Accept				
RO 4	Potential for a large number of findings and recommendations that must be monitored by APIP	3	4	12	Reduce	Providing a report on the results of monitoring of the Village Supervision TLHP on a regular basis to the Regent	3	3	9
RO 5	Potential for BPK findings that are not followed up	2	4	8	Accept				
RO 6	Potential for repeated findings of BPK RI on the implementation of activities at the Regional Apparatus	3	4	12	Reduce	Periodic assistance and assistance, especially for PDs who have not improved the quality of the implementation of activities	2	4	8
RO 7	Potential failure of the Auditor in disclosing the existence or absence of an act/irregularity to take further legal action	4	4	16	Reduce	<ol style="list-style-type: none"> 1. Increasing the number of technical guidance and training submissions for APIP does not have enough competence in investigation 2. Implementation of Investigation Self-Office Training (PKS) 	3	3	9
RO 8	The potential of APIP cannot reveal the complexity of the problem in the case being handled	2	4	8	Accept				
RO 9	Potential for many cases to be forwarded to APH	3	4	12	Reduce	Periodic reporting to the Regional Head regarding the Progress of the Results of Handling Community Complaints	2	4	8
RO 10	There is a potential for a number of public complaints that cannot be processed	3	4	12	Reduce	Submission of technical guidance on investigation to APIPs involved in Investigative Audit activities	3	3	9
RO 11	Potential for APIP's role in implementing effective supervision within the District Government has not yet increased	2	5	10	Reduce	<ol style="list-style-type: none"> 1. Collaboration with Diskominfo in the creation of a Consultation Clinic Application 2. App Trial 3. Application Evaluation 4. Revision of SOP for Consultation Clinic 5. Determination of SOPs for Consultation Clinics and Implementation of Consultation Clinic Applications 	2	4	8

Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

RO 12	The potential for the implementation of internal supervision in the Regional Apparatus is not carried out continuously	4	3	12	Reduce	Providing assistance either in the form of socialization or consultation to PD related to the items of Supervision Strengthening Areas that have not been optimally implemented by PD	3	3	9
RO 13	The potential for the development of integrity zones carried out by regional apparatus is not implemented in accordance with Permenpan RB 90 of 2021	4	3	12	Reduce	<ol style="list-style-type: none">1. Periodic monitoring of the progress of PD integrity zones which is a role model for the development of integrity zones2. Coordination and Collaboration with the Inspectorate and Provincial Organization Bureau in evaluating the development of integrity zones that have been carried out by PD which is a <i>role model</i>	3	3	9




Risk Matrix

Strategic Risk Matrix

Matrik Analisis Risiko			DAMPAK				
			1	2	3	4	5
			Tidak Signifikan	Kurang Signifikan	Sedang	Signifikan	Sangat Signifikan
KEMUNGKINAN	5	Sangat sering	Sedang 5	Tinggi 10	Tinggi 15	Sangat Tinggi 20	Sangat Tinggi 25
	4	Sering	Rendah 4	Sedang 8	Tinggi 12	Sangat Tinggi 16 RS 2 RS 2	Sangat Tinggi 20 RS 1
	3	Kadang-kadang	Rendah 3	Sedang 6	Sedang 9 RS 1 RS 2	Tinggi 12 RS 1	Tinggi 15
	2	Jarang	Rendah 2	Rendah 4	Sedang 6	Sedang 8	Tinggi 10
	1	Sangat Jarang	Rendah 1	Rendah 2	Rendah 3	Rendah 4	Sedang 5

Garis Toleransi Risiko

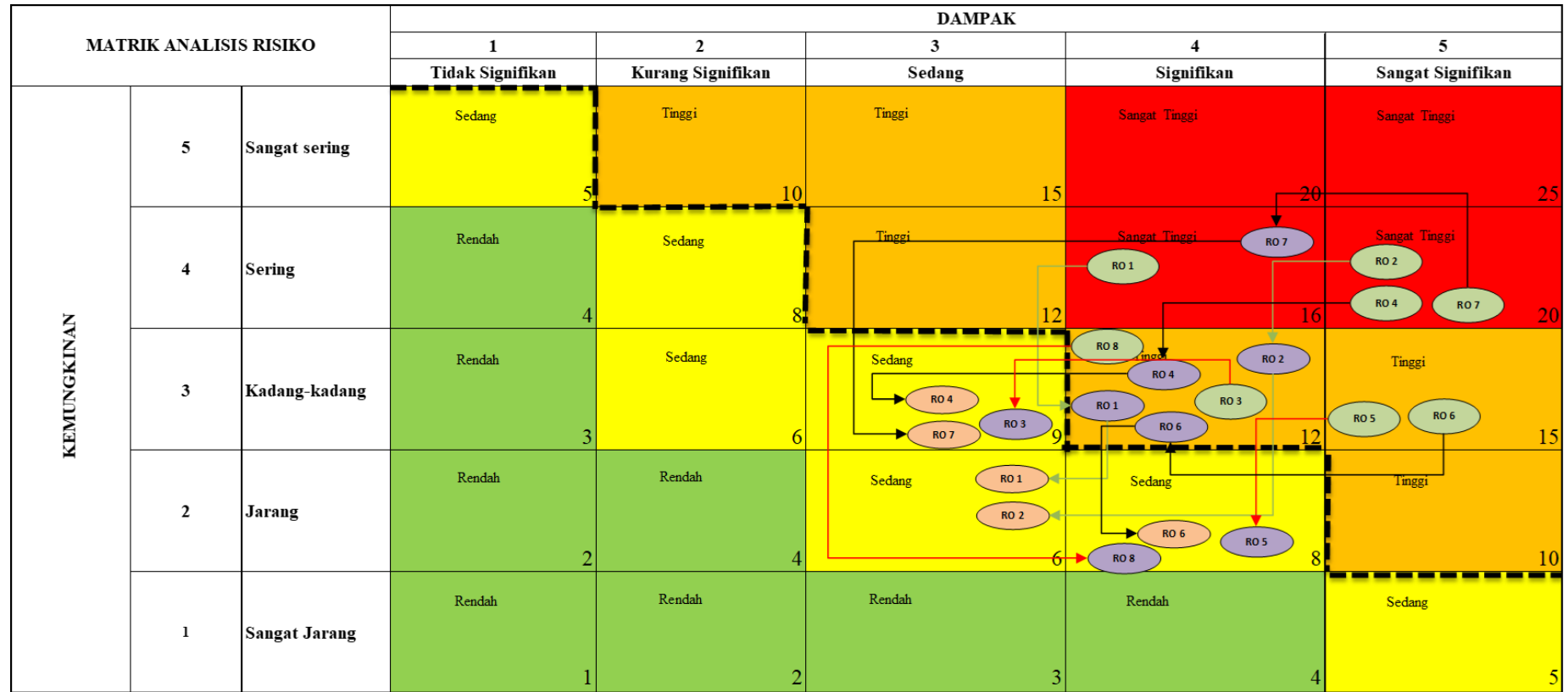
Warna	Level	Tingkat Risiko
Merah	4	Sangat Tinggi
Orange	3	Tinggi
Kuning	2	Sedang
Hijau Muda	1	Rendah

	Inherent Risk
	Residual Risk
	Expected Risk after Mitigation

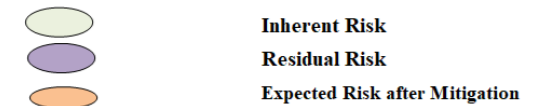
Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo

Operational Risk Matrix

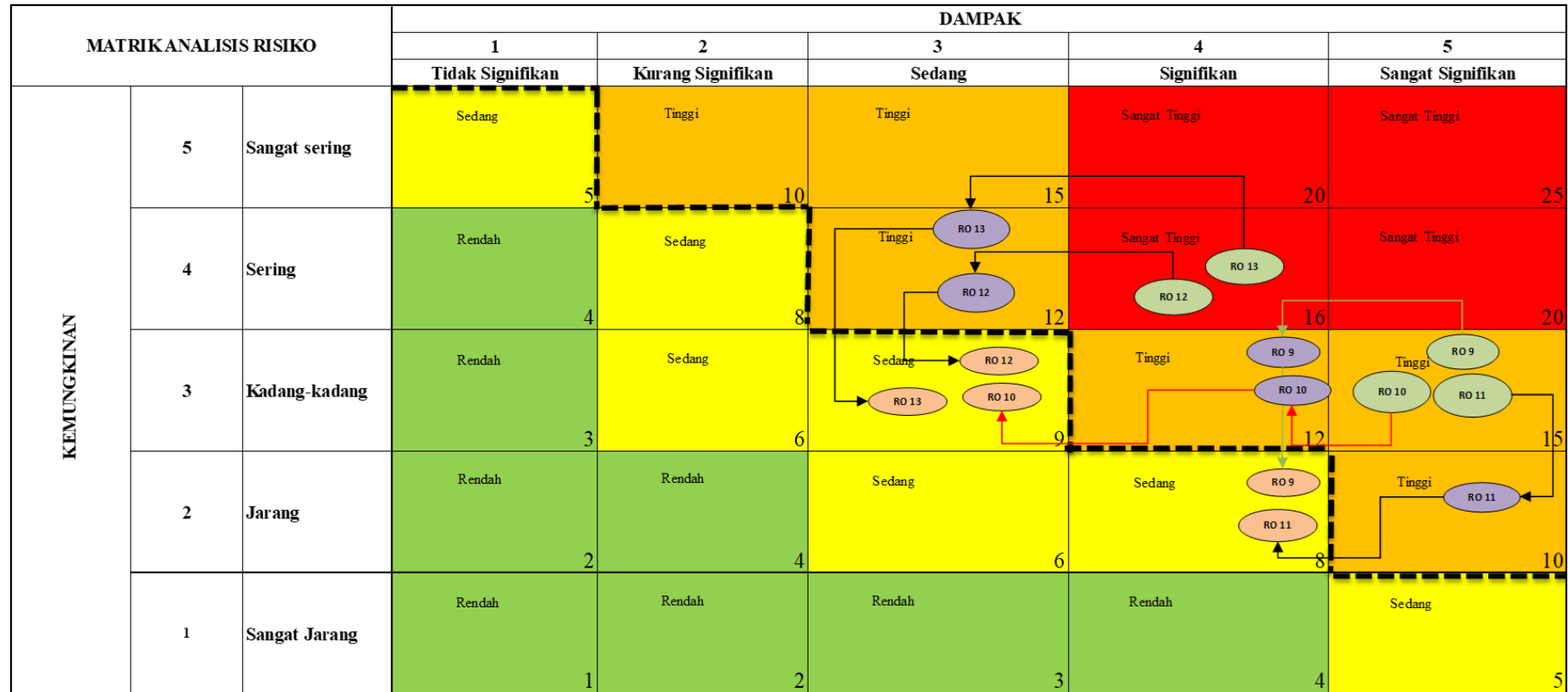


Warna	Level	Tingkat Risiko
Merah	4	Sangat Tinggi
Orange	3	Tinggi
Kuning	2	Sedang
Hijau Muda	1	Rendah

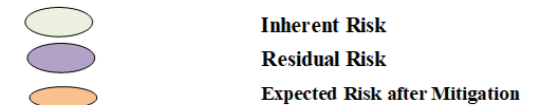


Risk Management at the Regional Inspectorate of XYZ Regency

Pambudhi, Tewu, and Sunaryo



Warna	Level	Tingkat Risiko
Merah	4	Sangat Tinggi
Orange	3	Tinggi
Kuning	2	Sedang
Hijau Muda	1	Rendah



CONCLUSION

The formulation of risk management at the XYZ Regency Regional Inspectorate can be done through an understanding of the business process first which can be obtained from the planning documents at the XYZ Regency Regional Inspectorate. Based on the risk register, there are 2 (two) strategic risks that are identified with inadequate existing control and mitigation is formulated in accordance with the risk characteristics and the availability of resources to handle risks up to the accepted level. Similar things were found in identifying and analyzing operational risks, namely only 3 (three) out of 10 (ten) risks that can be handled with adequate existing control. However, the Regional Inspectorate of XYZ Regency has a strategy in handling risks up to the accepted level, in addition to the commitment to improve the implementation of business processes, the important thing that is of concern to structural officials at the Regional Inspectorate of XYZ Regency is to strengthen the role of APIP through increasing the capacity and capabilities of APIP as well as innovations planned to be implemented in supporting APIP in the implementation of supervision.

In compiling the risk register, the Regional Inspectorate of XYZ Regency uses a risk matrix with a tolerance line as a consideration in determining the risk response to the level of risk that has been measured. However, the risk response is also determined by the risk appetite of the risk owner by considering the amount of risk handling costs against the benefits obtained.

With the results of risk identification to the formulation of mitigation plans at the XYZ Regency Regional Inspectorate, it is hoped that it can be a reference for the Regional Inspectorate in managing risks related to the achievement of goals, both regional apparatus and local government can be implemented effectively within the local government in order to improve the quality of local government governance.

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