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Role of Government Authorities in The Supervision of Internal Fraud Prevention Fund Management in Village

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Abstract. Since regional autonomy in 2004, it has brought major changes in government administration in Indonesia. The decentralization policy has changed—the system of governance shift from previously centralized to decentralized. Tomohon City is one of the autonomous regions where the government strives to provide maximum service to the community, especially developing development. The purpose of this article is to discuss the role of the government's internal supervisory apparatus in preventing fraud in the management of village funds. This study uses a qualitative approach—data collection techniques using interviews, observation, and documentation. The data analysis technique uses the stages of data reduction, data presentation, and verification. The results showed that the role of the Tomohon City Inspectorate was as Fraud Prevention in the Management of Village Funds, (1) Quality Assurance. The role of the Tomohon City Inspectorate in quality assurance (performed through an audit, monitoring, review, evaluation, and other supervisory activities. (2) Providing advice. The role of the government's internal supervisory apparatus is to provide an objective and independent assessment of the feasibility of the governance structure and the effectiveness of government organizations/agencies. (3) Providing early warning that is early detection of problems that occur in each agency before other parties find out. They are required to provide solutions and formulate anticipatory steps so that problems that occur do not occur.

Keywords: Internal Supervisor, Fraud, Village fund

A. Introduction

Since the existence of regional autonomy in 2004, it has brought major changes in Indonesia's administration. The decentralization policy has changed the government administration system from previously centralized to decentralized based on the decentralization policy. The Central Government handed over government affairs to autonomous regions based on autonomy (except foreign policy, defense, security, justice, national monetary and fiscal, and religion). With the decentralization and regional autonomy policies, it is hoped that government administration will be simpler and faster. Because the nearest regional government can carry it out by its authority. The objectives of regional autonomy are to improve public services, improve community welfare and increase regional competitiveness.

As the Government Internal Supervisory Apparatus (APIP), the Regional Inspectorate has a role and is a very strategic work unit both in terms of functions and responsibilities in management and achieving the vision and mission well as government programs. The Regional Inspectorate has an equal position with the planning and implementation functions in basic

management functions. Meanwhile, in terms of achieving the vision, mission, and government programs, the Regional Inspectorate is the pillar in charge of supervising implementing guidance on the administration of regency government and implementing. Regency/City government affairs, based on the principles of decentralization, deconcentration, and co-administration. Government Internal Supervisory Apparatus (APIP) is a Government Agency with the main task and function of supervising. A well-run APIP function can prevent fraud and produce valuable outputs for the executive and legislature in improving regional financial management and accountability. A professional and independent APIP encourages increased transparency and accountability in financial management. The purpose of supervision in a simple formulation is to understand and determine what went wrong for future improvement. This has become a common thing and must be carried out by all parties, both supervise and supervise, including the general public. In contrast, the monitoring aims to improve the performance and utilize state civil (ASN) apparatus in executing common tasks of governance and development toward good governance and clean (good and clean government).

Along with the increasingly strong demands for the flow of reform and the increasingly critical society supported by information technology, the simple formulation of supervision is not enough. Society expects more than just correcting mistakes but must be held accountable to the guilty. Errors must be given sanctions/punishments. Suppose they meet the elements of a criminal act. In that case, they must be processed by law enforcement officials to create a deterrent effect for perpetrators. They will make someone think a thousand times to do the same thing so that the practice of Corruption, Collusion, and Nepotism (KKN) becomes diminishes and eventually disappears. Things like that are the ideals and spirit of the Indonesian nation, which is reflected in Law No. 28 of 1998 concerning implementing a clean and free government of Corruption, Collusion, and Nepotism. One of the community's demands to create good governance in government administration is to increase the gait of regional supervisory institutions. In this case, the Regional Inspectorate as a Government Internal Supervisory Apparatus has a role as Quality Assurance. They ensure that activity can run efficiently, effectively, and by the rules in achieving organizational goals. The emphasis of implementing the "supervision" task is to take preventive action. They are preventing errors in implementing programs and activities by regional officials and correcting mistakes that have occurred to be used as lessons so that these mistakes do not recur in the future.

As for the supervision activities carried out by the Inspectorate as APIP, include: - Audit, namely the process of problem identification, analysis, and evaluation of evidence that is carried out independently, objectively, and professionally based on auditing standards to assess the truth, accuracy, credibility, effectiveness, efficiency, and reliability of the information on implementing duties and functions of government agencies. - Review, namely reviewing the evidence of activity to ensure that the activity has been carried out by the provisions, standards, plans, or norms that have been set. Evaluation is a series of activities comparing the results or achievements of an activity with a standard plan or norm. That has been set and determining the factors that influence the success or failure of activity in achieving its goals. - Monitoring, i.e., the process of assessment of the progress of a program or activity to achieve the objectives that have been set. - Activity surveillance more, among others in the form of socialization regarding supervision, education and training supervision, coaching and consulting, management of the monitoring results, and exposure of the monitoring results. With the budget allocated to fund the village in the Tomohon city, the Inspectorate's necessary role as APIPs to be watched starts from planning, implementation, and accountability to the stage of reporting. The form of supervision at the planning stage is carried out by reviewing the budget work plan (RKA) and at the reporting stage through the review of financial statements.

Furthermore, supervision is carried out on the implementation and accountability through audit and monitoring. It is done as a manifestation of the Inspectorate's role to prevent the occurrence of fraud (irregularities). In the management of financial funds, the village because by seeing the problems are encountered in Sub-village that is the source of the power of man both in quantity and quality is still limited to that designated by the village to manage finances are limited to the personnel that exists in the village. In contrast, the funds were managed very largely. Furthermore, the problems of others, namely because the program is a program that just started in 2019. so that the manager of finance in Sub-Village still has to learn to manage the funds of the village. The village's construction of facilities and infrastructure is managed by the Institute for Empowerment Society (LPM) or the Group of Governmental Organizations (CBOs). This also raises the problem that is quite significant in the community. When there are jobs that do not conform with the contract, such as the shortage of volume, delay the work, the work that is not completed according to the contract, or financial administration is not accounted for by KSM or LPM. As for the problems that often occur associated with the use of funds village that is found to the issues related to the use of funds Sub namely: the Add Exchange (TU) Inventories accounted for no precise time that already surpasses 1 (one) month while the provisions. Inspectorate as APIPs in managing the village's funds should be Quality Assurance. Can provide an early warning system and carry out the functions of consulting, which can provide benefits in the form of the provision of advice in the management of source power organizations so as expected role APIPs can prevent the occurrence of irregularities.

B. Literature Review

1. Management and Supervision Concept

Management comes from the word to manage, which means to manage. Arrangements are made through processes and are governed by these management functions [1]. Management is a process to achieve the desired goals. Management is not a goal but only a tool to achieve the desired goal [2]. According to Hasibuan, management is the science and art of managing the process of utilizing human resources and other resources effectively and efficiently to achieve certain goals [3]. In line with the above opinion, Miller states that management leads and launches work for formally organized people to obtain the desired goals [4]. Management consists of planning, organizing, actuating, and controlling performed to determine and accomplish stated objectives using human beings and other resources [5]. "This means that management is a typical process consisting of planning, organizing, directing, and controlling actions to determine and achieve predetermined goals through human resources and other sources [6]. Management is the arrangement and cooperation of human elements and supporting facilities (tools) to achieve goals (organization) effectively and efficiently) [7]. Supervision is a management function closely related to achieving organizational goals. So that supervision in any organization is necessary [8][9][10]. To achieve the organization's objectives, including the State as an organization of the greatest power should carry out management functions, which consist of: planning, organizing, giving encouragement, and controlling [11][12].

2. Government Internal Supervisory Apparatus

Apparatus Monitoring Internal Government (APIP) is the agency of government formed to carry out surveillance intern in the neighborhood government center, which consists of 1. Agency for Supervision of Financial and Development (BPK); 2. Inspectorate General of ministries, inspectorate/internal supervision unit at the state ministry, main inspectorate/inspectorate of non-ministerial government institutions, inspectorate / internal control unit at the secretariat of high state institutions and state institutions; 3. Provincial /

district / city inspectorate; and 4. In Government Regulation Number 60 of 2008 concerning the Government Internal Control System Articles 47 and 48 [13], unit control internal to the government's body of law more by the regulatory legislation. To strengthen and support the effectiveness of the internal control system, APIP carries out internal control. Thus, the main work of APIP based on the concept of this rule is to carry out internal control. Internal control is defined as the entire process of auditing, reviewing, evaluating, monitoring [14]. Furthermore, other supervisory activities on implementing organizational tasks and functions. To provide adequate assurance that activities have been carried out by established benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance [15]. From this definition, the form of internal control carried out by APIP can be described, namely: (1) Audit: the process of identifying problems, analyzing, and evaluating evidence that is carried out independently, objectively, and professionally based on auditing standards to assess the truth, accuracy, credibility, effectiveness, efficiency, and reliability of the information on implementing duties and functions of government agencies [16]. (2) Review: a review of the evidence of activity to ensure that these have been implemented by the provisions, standards, plans, or norms. (3) Evaluation: a series of activities comparing the results or achievements of activity with the standard plans or norms that have been set and determining the factors that influence the success or failure of activity in achieving goals [17]. Based on Government Regulation Number 17 of 2018 concerning Districts, Article 30 paragraph (1) states that: The Regency/City Regional Government allocates the district/city regional revenue and expenditure budget to develop urban village facilities and infrastructure and community empowerment the urban village [18].

C. Research Methods

This study uses a qualitative approach. This research will process and produce descriptive data. Such as regulatory analysis, document analysis from research sources, and interview transcripts. Data collection techniques using interviews, observation, and documentation. In conducting interviews, researchers used interview guidelines with open-ended questions. This is intended to keep the interview from taking place in the context of the research problem. To maintain the validity of the data, the researchers carried out a check. They rechecked observations and documentation studies by looking at events and notes in the field or reports considered to connect or relationship with the object to be studied. Observation of direct observation to search for data and complete data not obtained in interviews with the object of observation at the research locus, namely the Tomohon city Inspectorate. The documentation study was carried out to select documents as data sources based on the following criteria. The authenticity of the document's contents with the interview results, the content of the document can be accepted as a fact. The suitability or suitability of the data to increase understanding of the problem being studied The documents reviewed focused on the annual supervisory work program (PKPT) and the main tasks and functions of the Inspectorate. Mechanical analysis of the data using the phaser education the data, presentation of data, and verification [19]. Selecting, focusing on simplification, abstracting, and transforming "rough" data emerges from written records in the field. Data reduction is a form of analysis that sharpens, categorizes, directs, and discards unnecessary and organizes data so that conclusions can be drawn and verified. The presentation of the data in the form of c ara shows structured information that allows concluding and taking action. By looking at the presentation of the data, we can understand what is going on and what to do. Verification from beginning data collection, an analyzer qualitative began searching for the meaning of objects, took note, patterns,

explanations, configurations are possible, the flow of causation and proportion. The results of the data verification are then concluded according to the problem and research objectives.

D. Research and Discussion

APIPs role as Quality Assurance (Quality Assurance) In the administration of regional government, the supervisory function is carried out by the Inspectorate as the government's internal control apparatus (APIP). The Tomohon city Inspectorate is a functional supervisory unit in the region and supervises every Regional Apparatus in the Tomohon city Government in governance, implementation of development, and society to realize a clean, transparent and accountable government. The Inspectorate does not directly serve the community. Still, its role is very important in providing guidance and supervision over implementing policies that have been determined to achieve the planned goals effectively and efficiently. The role of the Tomohon city Inspectorate in quality assurance is carried out through audit, monitoring, review, evaluation, and other supervisory activities. APIP supervision is said to be qualified if it can play an effective role as mandated in Government Regulation No. 60 of 2008 concerning Government Internal Control System (SPIP), which must meet at least 3 (three) criteria: 1) provide adequate confidence in obedience, economy, efficiency, and the effectiveness of achieving the objectives of implementing the duties and functions of government agencies; 2) provide early warning and improve the effectiveness of risk management in implementing duties and functions of government agencies; and 3) maintain and improve the quality of governance in implementing duties and functions of government agencies. Based on the results of the analysis, it is known that the Tomohon city Inspectorate has played a role in preventing fraud (deviation) in the management of village funds. Namely by carrying out supervisory activities, including audit/inspection activities, reviewing the Budget Work Plan (RKA), monitoring village facilities and infrastructure activities, and conducting follow-up on the findings of the monitoring results regularly [20]. As for the supervision activities, the Tomohon city Inspectorate goes through the following stages:

1. Preparation of Monitoring Work Plans and Programs

Preparation of the plan and program of work in the stages of this is the process of planning. That carried the team audit before carrying out the task of auditing, which aims to provide guidelines for the apparatus inspectors in carrying out the activities of the audit. Standards of Professional Internal Audit (2004) states that in planning the assignment, the internal auditor should consider the objectives of the assignment, space scope of the assignment, allocation source power assignments, and the program of work assignments. It is asserted that the apparatus supervisors should develop and document a plan for each assignment, including purpose, space scope, time, and allocation of source power assignments. Based on the analysis results, the Inspectorate Tomohon city has been compiled and documented. A plan for each assignment, including targets, space scope, time, and methodology of the audit, will be used through document preparation assignments. That must be prepared by the team's head that assisted members of the team associated with the number of personnel who will carry out supervision, budget time surveillance. The concept of letter assignments and to draw up a program of work supervision that in carrying out the audit/inspection of the management of the funds the village, the Review Plan of work budget of the village, monitoring on facilities and infrastructure of the village and follow-up on the results of monitoring in the village.

a. Supervision

Supervision is done on the whole stages of implementing supervision to assist the preparation of the planning oversight are efficient and effective. Furthermore, to be corrected if

occur error or presence of conditions that change and provide referrals are more good and right. According to Rue and Byars (1999), cited by Boiman (2013), supervision is the process of activity that keeps an eye on guiding the indirect implementation of the work or assignments held by the executor. Where objectives of supervision are the executive who worked on a task or job, that guides and directed that the work or tasks are carried out successfully. From the analysis results, supervision has been implemented at the time of APIPs carry out supervision over the management of the funds the village from the stage of planning, implementation up to the stage of reporting. Supervision is done on paperwork inspection/paperwork 'review, principal results of examination/notes results of the review and report results examination/reports results and supervision is done in stages. Namely by chairman Tim, control technical vice insurers responsibility to the insurer faq. It is done to minimize their errors/mistakes in the activities of audit/inspection, the review, monitoring, and follow-up results of monitoring. Supervisors who lead effectively are supervisors who provide a model to emulate, which motivates, which raises the work spirit. It is asserted that the apparatus supervisor who is assigned must have integrity. Be professional and provide an example to the team members responsible for implementing the entire task and responsibility. One of them is doing supervision and is constantly guaranteed to implement the assignment of supervision. Nevertheless, sometimes, in the execution of supervision, such as inaccuracy and inaccuracy, mistakes in technical and non-technical monitoring results are still going on.

b. Implementation of Supervision

Implementing supervision is the most important part of the overall supervisory task. By the established plan, implementing supervision must be by the work program, by the established supervisory standards, fully documented, neatly, and clearly to ensure. That implementing supervision activities is high quality. Based on the results of the analysis, it is known that the Tomohon city Inspectorate in carrying out supervision refers to the supervisory work program and supervision standards. However, there are still weaknesses related to human resources at the Tomohon city Inspectorate, which are not adequate/qualified where the educational background in civil engineering, informatics engineering, and economics. Accounting is still lacking while implementing supervisory duties by APIP in managing Village funds related to audits of the financial accountability of Village funds. Audits of the development of village facilities and infrastructure and audits of capital expenditures sourced from village funds. In all assignments and all the responsibilities, he said, every member must undertake efforts. To achieve the levels of competence, which will assure that the quality of the services that are given meets the level of professionalism high as implied by the principles of ethics. The source of the power of man is the pillar supporting the major at once the driving wheel organization in the effort to realize the vision, mission, and purpose. The source of the power of the man whom quality will determine the triumph or failure in the competition. It was asserted that the source of the power of man is also a matter that is important in the organization. Of supervision because if an organization is already complete vehicle infrastructure but do not have a source of the power of man that quality, organizations are not Dapa t achieve its objectives or doubtful quality. To manage unit APIPs, the necessary policies and procedures as a reference for any implementation activity can be achieved. Inspectorate Tomohon city is constantly pushing forces supervisors to always improve competence through education and training activities that are sustainable for the apparatus supervisor. Nevertheless, on the other, with their limited budgets on Inspectorate Tomohon city causes the activity of education and training that followed only 1-2 times only in one year and only limited on some people just so the case is quite influential the improvement of capabilities APIPs to conduct surveillance.

In essentially the source of man's power, quality is very necessary, especially in implementing the tasks as Apparatus Supervisor Internal Government (APIP), which is supposed to be much mastering the rules that relate to oversight. By following the APIP training / technical guidance, he will increase his knowledge and understanding related to supervisory tasks so that APIP will become more professional. The results of supervision will also be of higher quality. As the research results on the role of APIP, it is stated that the quality of internal audit is the main factor that impacts the quality of the internal control system. Auditor/P2UPD must be able to provide added value to auditees through improving the internal control system through internal quality audits. The supervision of the Inspectorate is expected to be helpful for the leader (mayor) and Device Region and the other (audited) to improve the organization's performance as a whole. The audited monitoring results will be used if audited to know and recognize the professionalism of officials of the Inspectorate and believe the results of oversight.

As a result, the quality. Implementation of the audit of government are carried out by the authorities monitoring the functional internal professional will have implications for the quality of the accountability of financial institutions Government Area. Because from the audit results, input and suggestions will be obtained to improve financial accountability, which contains financial management accountability for implementing government programs and activities. According to the APIP Auditing standard, the APIP must develop programs and control audit quality. It is the role of the Inspectorate as quality assurance covering all aspects of supervision. That aims to improve the organization's operation and provide value-added and assure that the surveillance activities have been carried out by standard audit and code of ethics. The management of the quality of care is limited to the improvement of quality, but also important to seek the appropriate mechanism both from inside and outside to ensure high quality. In writing, it was analyzed how the role of the Inspectorate as quality assurance (guarantor of quality) to the management of funds village. Guarantee quality (quality assurance) is a concept that is expected to accommodate the evaluation of self- apparatus supervisors. In the execution of their duties and to assure the quality of the results of the supervision of the Inspectorate.

c. Monitoring Results Reporting

The preparation of the report is the final stage of implementing supervision. In Module Writing Reports Results of Audit (BPK 2010) explain, report the audit results in the form of a document is written to serve as a means of proof in the framework of the rule of law. And basic implementation of the follow-up by the management agency of government. Report the results of audits to contain findings, conclusions, and recommendations. Results audits are intended to communicate the findings to the auditee to carry out repairs by the recommendation given and as a tool for monitoring the follow-up. Report the audit results were made to be easily understood by users. Meet the elements of the quality of the report, and distributed to parties-parties are authorized by the provisions of law, from the results of the analysis's known that for stage reporting of supervision over the management of funds. APIPs carried out villages on Inspectorate. The Tomohon city refers to the standard operating procedures preparation of a report, which reports the results of supervision based on the results obtained by the team is currently carrying out surveillance in the village format report [6]. Which referred to the standard raw and reports are compiled supervised are tiered by Chairman Tim, Control Technical Vice Insurers Responsibility and Insurers Responsibility. In the Audit Report Writing Module, it is explained that the report must be based on the results of audit supervision that are well documented. The contents of the report should be by the standards/guidelines for reporting

that apply. Regulations, standards, and guidelines serve as a measure of the quality of at least the executive duties and functions of supervision intern in carrying out the task.

d. Monitoring

Follow-Up Results of Monitoring According to Akmal (2006), the follow-up results of the examination are defined as a process to determine adequacy, effectiveness, and accuracy. When the management makes actions, corrections of the recommendation of the findings of the examination were reported. Monitoring the follow-up results of the audit should be carried out so that the auditee can understand and rectify the weaknesses and mistakes that there is thus able to improve the organization's performance. Standards Internal Audit Government of Indonesia section 4100 of Monitoring follow-up on the conclusions, the facts, and the audit stated. The monitoring of follow-up aims to ensure that the auditee's action-appropriate recommendation has been implemented the right. APIPs should monitor implementing the follow-up. that made the village ensure that all recommendations have been implemented by the right so that the effectiveness of implementing supervision activities can be achieved. Besides, APIPs also have to monitor implementing the follow-up that made the village report the examination results by auditors. External or auditor other—from the analysis results, monitoring the follow-up results of supervision over the management of funds villages was carried out. Inspectorate [8]

Tomohon has done it periodically. However, found the weaknesses related to implementing the monitoring of the follow-up. that is not their applications are online related to the follow-up monitoring as a follow-up. that there is still in the form of a matrix manual form of Exel to access the follow-up of the results of monitoring carried out in the manual. If follow-up is made in the form of application will facilitate the Inspectorate. To know the status of the follow -up that is just by typing the word key. For example, in the budget or the name of the device area/name treasurer or PNS other and whether the findings were referred to has followed up or not. Manage data/findings of the results of monitoring the use of technology information to increase the capabilities of APIPs, especially in the improvement of the quality of the management of data and information about the results of monitoring in grama h effectively and efficiently. During this management of the monitoring results, the Inspectorate of the Tomohon city does it manually. With the growing increase in the number of reports and findings of the monitoring results, the information was presented more quickly, accurately, and comprehensively. APIP is also required to carry out follow-up monitoring of supervision results more transparent and accountable. The necessary media in the form of applications that can help APIPs manage the data and findings of supervision results is more good. For reaches, capability APIPs, the use of system monitoring findings and follow-up into one of the attributes by thus the Inspectorate Tomohon city as APIPs Regions should have to increase the capacity of technology information and the capabilities of the source of the power of human [10].

2. Analysis of Role APIPs as the Early Warning System (provide a warning early)

Apparatus Monitoring Internal Government (APIP) must carry out its function as an early warning system. which can detect more early on problems yan occur at each institution before the others know. APIPs demanded not only to detect the problem but also to provide a solution completion and formulate measures in anticipation that the problems that occur are not repeated. By internal draft date, role APIPs emphasizes improving governance, managing risk, and increasing control effectiveness. APIPs must abandon the traditional approach in carrying out their duties, which tend to do things the same from task one to task more. APIP is required to oversee implementing government programs both at the central and regional levels. Because

it is, the source of the power of man to control the limited order can be directed to the strategic aspects and risk and the need. To get the attention of more large so that the stakeholders can perceive the role and contribution of APIPs. Pre-audit and post-audit by the Inspectorate have an important role. A supervisory function will be carried out in the pre-audit since government policies are established, starting from planning, actuating, organizing to controlling. In contrast, the post-audit did through the audit process based on public policies implemented using the finance area.

In management, the Inspectorate acts as management police whose function is to oversee policies expected to prevent and reduce the dangers of corruption. If the Inspectorate is strong and the management runs well, and accountability is high, it can reduce irregularities. The paradigm towards the Inspectorate continues to develop. The Inspectorate must act as an early warning system. The Inspectorate must carry out a pre-audit instead of a post-audit.

The Inspectorate can provide early warning of possible or potential deviations. APIPs role that can be done in the field of control is preventive actions, preventative, e.g., through performance audits, the review, monitoring, consultation, and technical guidance. The supervision results are referred to produce inspection recommendations submitted to the Head of the Work Unit regarding the programs. That will be and are being implemented so that improvements can be made to get better results. Detection of early an activity is the prediction for a state of the future coming. To hold the estimated to various possibilities that happen before something more definite plans to do. Early detection can be separated into the second-period estimates, i.e., estimates of term long and estimates run short. Estimates run the length of usefulness emphasizes preparing the strategy while handling in detail obtained from the short-term forecast that is generally used as a guideline for preparing the implementation plan. An early detection system is practically needed in scheduling usage or procuring the required resources to be operated as efficiently as possible [1].

Based on the analysis results, the Inspectorate Kota Tomohon has a role as an early warning system (provide a warning early) in preventing and detecting fraud (irregularities) in the management of funds village to provide coaching, mentoring, warning early. Moreover, with activity supervision carried out by professionals through audit/inspection. The review, monitoring, and activity monitoring more are routinely by the Inspectorate of the Tomohon city on the management of funds villages in preventing his fraud (deviation), which can result in the law. By doing activities, supervision is routinely Inspectorate Kota Tomohon's role in preventing and detecting irregularities on managing funds village. However, in the early warning system APIPs, the Inspectorate Kota Tomohon still needs to improve the capabilities. That should be a lot to learn, especially rules related to managing financial areas ranging from planning to planning on accountability and rules related to supervision APIPs. Due to being able to play a role as an early warning system (provide a warning early) to the village. As managers of the fund village, APIPs must have the insight and knowledge that is sufficient to determine the potentials irregularities in the village management [15].

3. Analysis of Role APIPs as Consulting (give suggestions/advice)

The role as a consultant emerged after a paradigm shift in internal auditors occurred. Paradigm old internal auditor as a watchdog, has increased the role as a consultant and Catalyst. In general, the role of consultants is giving advice or other services with nature and space sphere based on an agreement between the auditor with that agreed with the management. Service consultation is intended to provide value-added and improve governance, risk, and control of the organization. In the APIP Audit Standards, these consulting activities are referred to as other supervisory activities, divided into assistance, socialization, and consultancy activities. The role

of the government's internal supervisory apparatus is to provide an objective and independent assessment of the feasibility of the governance structure and the performance effectiveness of the activities of government organizations/agencies. Besides that, the role of APIPs expected to act became a consultant, a catalyst for change, and provide advice or encourage improvements to improve the structure and practice tata- governance (Catalyst for Change). To carry out this role, of course, it must be balanced with APIP's capabilities by the objectives of the supervisory agency. Both in conducting audits and as consultants. The emphasis on the importance of competence APIPs stipulated in Rule Government of Number 60 the Year 2008 on System Control Intern Government on Article 51 implementation of internal audit in government agencies carried out by officials who have monitoring has fulfilled the requirements of competence skills [12].

That the skill competency requirements are met through participation in and passing the certification program. From the individual aspect of APIP, there are still many auditors whose competence is general and minimal. Less has competence technically, not yet fully certified, has not developed the profession as an independent, and still found the behavior and attitudes less ethical. APIPs are expected to have the certified expertise and carry out duties in an objective and independent. Meet the code of conduct and standard auditing, reporting the assignment of the appropriate needs of stakeholder interests. Competence specifically in accordance duties APIPs have a willingness to develop the profession with powered means. Sources of power are adequate and efficient and effective in the use of science and technology in supervision. To overcome the weaknesses of the individual aspect, it is necessary to conduct a training pattern. Pattern training is a series of training programs arranged in a systematic and sustained, which must be followed by APIPs to carry out the appropriate task levels of positions and roles within the team supervision, which is part not separated in a coaching career.

Based Instruction Menteri Dalam Negeri No. 900/918 / SJ regarding Increased Capacity Management Financial and Performance of Government Regional to Governors, Regents, and Mayors throughout Indonesia. The expectations were very large put on the role APIPs who run the function as a point of consultation (KONS Ultan) for government area. So that materialize implementing government is good and the achievement of the purpose of the national development. Based on the analysis results, the Tomohon city Inspectorate has carried out its role as consulting (providing advice/advice) to urban villages through existing mechanisms related to the management of village funds. Advice/suggestions given by the Inspectorate to the village, namely from the village went to the office of the Inspectorate and meet with the leadership or the team that performed the audit / 'Review/monitoring in the urban village or also via connection phone/app Whatsapp (WA) for advice/opinions or instructions related to the management of village funds [16]. On the provision of advice/suggestions by Inspectorate positive impact in the village fund management to prevent irregularities (fraud) that could harm local finances. APIPs role as consulting to implement functions APIPs. Because today APIPs give suggestions/advice specifically to village manage village funds to prevent irregularities (fraud) that may cause area loss. However, in carrying out the consulting role, some APIPs are not sufficient because the human resources at the Tomohon city Inspectorate are still limited. It is still necessary to increase APIP capabilities through continuous participation in training / technical guidance activities. APIP knowledge and understanding related to supervision are more comprehensive, making APIP more professional and qualified.

E. Conclusion

Based on the data analysis, the author can conclude that the Inspectorate of the Tomohon city as Supervisory Apparatus Internal Government. Has been instrumental in the Prevention

of Fraud in Managed Fund's village. The role of the Tomohon city Inspectorate is as follows in Fraud Prevention in Village Fund Management as follows: 1. Quality Assurance (Guarantor Quality), namely through the activities of the audit/inspection, the review, monitoring, and monitoring of follow-up were carried out as a routine on the management of funds village. 2. Early Warning System (provide an early warning), namely through activity monitoring to provide guidance, is kept constant. It warns the village to prevent and detect irregularities in managing funds village. 3. Consulting (give suggestions/advice) that the Inspectorate of State Tomohon gives suggestions/advice to the village is requesting suggestions/advice related to managing the village's funds. Nevertheless, the role that has not been able to do it up caused by factors as follows. Source power of man at the Inspectorate of the Tomohon city is not adequate in terms of this background behind the study of economic accounting, engineering civil and engineering informatics who carry out supervision over managing the funds the village is still lacking. Limited budget for education and training activities for APIP to increase capability in carrying out supervisory tasks. Facilities and infrastructure associated with the application online for the follow-up results of supervision are more effective and efficient yet exist. - Not to unbalance the number of auditors and official watchdog of government in the area (P2UPD) who carry out the task of supervision. The capability/ability of some APIPs at the Tomohon city Inspectorate is not sufficient because human resources are still limited. It is still necessary to increase APIP capabilities through continuous participation in training activities. Studying many rules related to financial management to know and skills are needed. APIP's understanding of supervision, especially over the management of village funds, is more comprehensive and will make the Tomohon city Inspectorate more professional and qualified.

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