

***ACHIEVEMENT IN FULFILLING THE CAPABILITY OF GOVERNMENT
INTERNAL SUPERVISORY APPARATUS (APIP) AT LEVEL 3 USING THE
INTERNAL AUDIT CAPABILITY MODEL (IA-CM) IN THE BENGKALIS
DISTRICT INSPECTORATE***

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ABSTRACT

This research aims to assess the capability of the Internal Government Internal Supervisory Apparatus (APIP) of the Bengkalis District Inspectorate using the Internal Audit Capability Model (IA-CM). The research method employed is qualitative, utilizing the Audit Capability Model (IA-CM), framework to evaluate the internal audit capability of the Bengkalis District Inspectorate's APIP. Data collection was conducted through document reviews, literature studies, and interviews. The focus was on assessing the extent to which APIP has achieved internal audit capabilities within each Technical Implementation Unit (KPA) across Elements 1 to 6, positioned at Level 3 (Integrated) based on the Audit Capability Model (IA-CM). The research findings indicate that the current capability of Bengkalis District Inspectorate's APIP is at Level 3 (Integrated). Each element has well-defined, documented, and integrated internal audit policies, processes, and procedures.

Keywords : *Internal Audit Capability Model (IA-CM), APIP Capability Enhancement.*