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# EVALUATION OF REVIEW IMPLEMENTATION IN SUPERVISION OF PROCUREMENT OF GOOD/SERVICES FOR HANDLING OF COVID-19 BY APIP KABUPATEN XYZ

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## ABSTRACT

Procurement of goods/services in the context of handling the COVID-19 pandemic requires a fast and precise procurement mechanism. However, it still has to be in harmony with the principles of effectiveness, efficiency and accountability so it is necessary to provide assistance and supervision by APIP. Based on the applicable provisions, supervision activities by APIP for the procurement of goods/services when handling COVID-19 are carried out through review activities. This study aims to evaluate the review implementation in the supervision of the procurement of goods/services for handling COVID-19 by APIP Kabupaten XYZ. This study uses a qualitative research method with a case study approach. The data used are primary data and secondary data with data collection instruments in the form of documentation studies and interviews. The results of the study show that the implementation of a risk-based review plays an important role in optimizing supervision of the procurement of goods/services during the handling of COVID-19 which is an emergency and must be implemented immediately.

**Keywords:** *APIP, COVID-19, Procurement of Goods/Services, Review, Supervision*

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## 1. INTRODUCTION

In 2019, Corona Virus Disease 2019 (COVID-19) was first detected in Wuhan, China. Officially declared the disease outbreak a global pandemic on March 11, 2020 (World Health Organization, 2020). In Indonesia, the outbreak of the COVID-19 disease was officially declared a national disaster on April 13, 2020 through Presidential Decree Number 12 of 2020 (Pemerintah Republik Indonesia, 2020b).

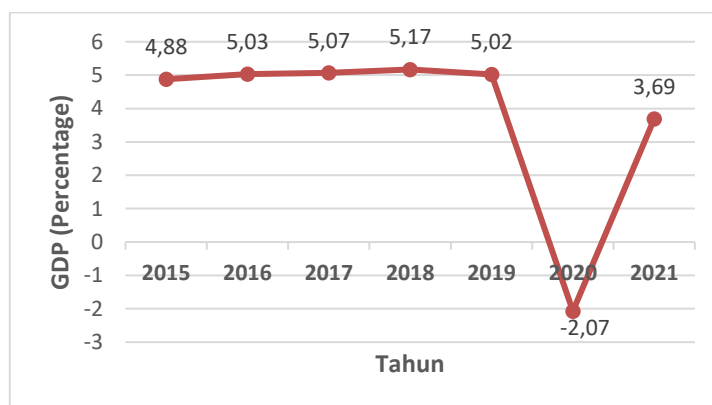


Figure 1. Indonesia's Gross Domestic Product

The existence of the COVID-19 pandemic has had a major impact on economic growth in Indonesia, which has experienced a decline (Akhmad, 2022). Indonesia's Gross Domestic Product (GDP) growth decreased to -2.07% in 2020 (Figure 1) (Badan Pusat Statistik, 2022). This requires the government to take fast and appropriate steps to deal with COVID-19 and national recovery by issuing Presidential Regulation Number 82 of 2020 which contains an order for each Regional Head to form a Satgas for Handling COVID-19.

Following up on this regulation, the XYZ District Head has formed a Satgas for handling COVID-19 through Decree Number: 396/BPBD/2020. Based on the results of performance inspections and examinations with specific objectives for handling COVID-19 in XYZ District, "SATGAS" is quite effective in carrying out efforts to deal with the COVID-19 pandemic (Badan Pemeriksa Keuangan Republik Indonesia Perwakilan Provinsi Kalimantan Barat, 2020). However, there are still some issues that need attention, including: (1) The planned needs are not yet based on valid data; (2) The available resources do not conform to the type standard for handling COVID-19 patients; (3) Have not conducted regular monitoring and evaluation of the fulfillment of resources (Badan Pemeriksa Keuangan Republik Indonesia Perwakilan Provinsi Kalimantan Barat, 2020). This problem illustrates that the implementation of the Procurement of Goods/Services (PBJ) carried out by the "SATGAS" Handling COVID-19 in XYZ Regency in the context of handling the COVID-19 pandemic is not optimal.

Considering that the COVID-19 pandemic is an emergency situation and requires special policies to handle it, the Government instructed LKPP to provide assistance in the PBJ process and BPKP as the Government Internal Supervisory

Apparatus (APIP) also participates in assisting and supervising state financial accountability (Pemerintah Republik Indonesia, 2020).

LKPP issued Circular Letter Number 3 of 2020, in which in the LKPP circular letter it is explained that there are several policies that apply during this emergency which are expected to simplify and speed up the PBJ process in the context of handling the COVID-19 pandemic (LKPP, 2020b). In addition, to provide assistance and financial supervision of COVID-19 handling activities, BPKP issued Circular Number: SE-6/K/D2/2020 which states that supervision activities by APIP over PBJ in the context of accelerating the handling of COVID-19 are carried out through "Review" activity (BPKP, 2020).

This research was inspired by several previous studies related to the topic of APIP's role in supervising PBJ handling of COVID-19. In Pratiwi & Kusumo's research (2020) entitled "The Role of Government Internal Supervisory Apparatuses in Accelerating the handling of the COVID-19 Emergency in Local Government Environments", explores the role of APIP in conducting guidance and monitoring the use of the budget for the provision of goods/services in an effort to accelerate the handling of COVID-19 to the Regional Government, but in this research it only focuses on PBJ supervisory duties that must be carried out by APIP in the context of handling COVID-19. According to him, APIP's supervisory duties in handling COVID-19 can be carried out through: (1) Monitoring and coordinating the use of the beneficiary's budget; (2) Appropriate distribution of aid; (3) Prevention of gratification in giving assistance; (4) Budget oversight; (5) Assistance or review.

Furthermore, research conducted by Kusworo et al. (2021), entitled "Regional Surveillance Policy: Monitoring Synergy on Refocusing Accountability and Reallocation of Regional Budgets", focuses on discussing the urgency of Regional Surveillance Policy to ensure the effectiveness of supervision carried out by APIP on accountability refocusing and reallocation of regional budget expenditures. This research uses normative legal research methods with the approach of statutory regulations and literature studies and uses descriptive analysis by applying the deductive method.

The update of this research is that researchers will evaluate the supervision carried out by APIP through conducting a review of PBJ in one of the regional governments with emergency situations and conditions, in this case in the context of handling COVID-19.

## **2. LITERATURE REVIEW**

### **2.1 ROLE THEORY**

According to Soekanto (2002) if a person exercises his rights and obligations in accordance with his position (status), then he plays a role. The role has three important aspects, namely role conception, role expectations, and role implementation. Role conception is a person's belief in what he does under certain conditions. Role expectations are the desire of others to place someone in a certain position. Meanwhile, the implementation of the role is the real action of a person in a certain position.

It is known, the role of the XYZ District Regional Inspectorate as an internal government supervisor in carrying out its functions is the hope of the community.

The community wants the government to realize good governance that avoids criminal acts of corruption, collusion and nepotism. The supervision carried out by APIP through the implementation of the review is one of the government's efforts to optimize PBJ accountability in handling COVID-19.

## **2.2 APARAT PENGAWASA INTERN PEMERINTAH (APIP)**

According to the Regulation of the State Minister for Administrative Reform (PAN) Number: PER/220/M.PAN/7/2008 explains that the Government Internal Supervisory Apparatus (APIP) consists of BPKP, Inspectorate General, Main Inspectorate, Inspectorate of Higher/State Institutions, Inspectorate Regions, and internal control units in other government legal entities in accordance with laws and regulations are government agencies formed with the aim of carrying out functions as internal audits within the central government and/or regional governments (Kementerian PAN, 2008). As stated in Article 11 of Government Regulation Number 60 of 2008 concerning the Government's Internal Control System, the manifestation of an effective APIP role must at least:

*"... (a) provide adequate assurance on obedience, thrift, efficiency and effectiveness in achieving the objectives of carrying out the duties and functions of the ministry; (b) provide early warning and increase the effectiveness of risk management in carrying out ministry duties and functions; and (c) maintain and improve the quality of governance in carrying out the duties and functions of the ministries."* (Pemerintah Republik Indonesia, 2008).

Furthermore, Matei et al. (2017) argued that in order to optimize its function in providing adequate confidence in governance, providing an early warning system, and improving risk management, APIP needs to implement a risk-based supervision policy. The optimal APIP function will provide output to become suggestions for improving management for related agencies (Kusworo et al., 2021).

In the context of handling COVID-19, APIP was given the task of minimizing irregularities and budget abuse while still prioritizing the principles of accountability and transparency (Idana et al., 2022) In line with Pratiwi & Kusumo (2020), which explains that APIP's supervisory duties in accelerating the handling of COVID-19 can be carried out through: (1) Monitoring and coordinating the use of beneficiary budgets; (2) Appropriate distribution of aid; (3) Prevention of gratification in giving assistance; (4) Budget oversight; (5) Assistance or review (Pratiwi & Kusumo, 2020). In accordance with the rules contained in the BPKP Circular Letter, in the context of handling COVID-19 APIP conducts PBJ supervision through Review activities, this is a form of implementing its functions (BPKP, 2020).

Based on the explanation above, it is known that APIP supervises PBJ in the context of handling COVID-19 through a Review as a form of carrying out its functions. To optimize its role and function, APIP needs to carry out risk-based supervision in order to improve the quality of good corporate governance.

## **2.3 PROCUREMENT GOODS/SERVICES**

Procurement of goods/services is an activity of obtaining goods or services in a transparent, effective and efficient manner in accordance with the needs and desires

of the users for both public and private interests (Bahagia, 2011). Yahya & Susanti (2012) describe several government PBJ methods, namely self-management, selection, direct appointment of partners, auctions, and competitions.

At the time of handling COVID-19, there were several different PBJ mechanisms as stated in LKPP Circular Letter Number 3 of 2020. This was intended so that the PBJ process when handling COVID-19 could be carried out immediately, bearing in mind that COVID-19 is an emergency situation.

Based on the elaboration above, it can be seen that even though the PBJ method for handling COVID-19 uses different regulations and situations, it can still be implemented properly if implemented in a transparent, effective and efficient manner in accordance with the principles of good corporate governance.

## **2.4 REGULATION**

### **2.4.1 REGULATION OF THE PRESIDENT OF THE REPUBLIC OF INDONESIA NUMBER 82 OF 2020**

In the context of accelerating the handling of COVID-19 and national economic recovery, the Government of the Republic of Indonesia issued Presidential Regulation of the Republic of Indonesia Number 82 of 2020 which explains the establishment of a Committee for Handling National Economic Recovery (Committee) consisting of Policy Committee, Task Force for Handling COVID-19, and the National Economic Recovery and Transformation Task Force (Pemerintah Republik Indonesia, 2020c)

At the Regional Government level, Governors and Regents/Mayors form the COVID-19 Handling Task Force which is based on the considerations and recommendations of the Head of the COVID-19 Handling Task Force, namely the Head of the National Disaster Management Agency (BNPB) (Pemerintah Republik Indonesia, 2020c). Furthermore, in article 6 it is explained that:

“...The Task Force for Handling COVID-19 has the duties of: (1) Carry out and control the implementation of strategic policies related to handling COVID-19; (2) Solving problems in the implementation of strategic policies related to the handling of COVID-19 quickly and precisely; (3) Supervise the implementation of strategic policies related to the handling of COVID-19; and (4) Establish and implement policies and steps needed in order to accelerate the handling of COVID-19.” (Pemerintah Republik Indonesia, 2020c).

Following up on the issuance of Presidential Regulation Number 82 of 2020 described above, the District Head of XYZ District has formed a Task Force for Handling COVID-19 through Decree Number: 396/BPBD/2020 concerning the Task Force for the Acceleration of Handling COVID-19 for XYZ District on March 30, 2020.

### **2.4.2 INSTRUCTION OF THE PRESIDENT OF THE REPUBLIC OF INDONESIA NUMBER 4 OF 2020**

In connection with the designation of COVID-19 as a global pandemic on 11 March 2020 by WHO, the Government of the Republic of Indonesia (2020) gave instructions to Ministries/Institutions and Local Governments to take steps quickly,

precisely, focused, integrated and synergized in dealing with COVID-19 through the Presidential Instruction of the Republic of Indonesia Number 4 of 2020 (Pemerintah Republik Indonesia, 2020).

Furthermore, the instructions explained that in order to accelerate the handling of COVID-19, the President of the Republic of Indonesia gave specific instructions to assist the implementation of PBJ to the Head of LKPP and to the Head of BPKP to provide financial assistance and supervision in accordance with regulatory provisions on state financial accountability. in accelerating the handling of COVID-19 (Pemerintah Republik Indonesia, 2020).

#### ***2.4.3 LKPP CIRCULAR LETTER NUMBER 3 OF 2020***

In accordance with the Instruction of the President of the Republic of Indonesia Number 4 of 2020, the Head of LKPP was given instructions to provide assistance in the PBJ process in order to accelerate the handling of COVID-19 (Pemerintah Republik Indonesia, 2020). Following up on these instructions, LKPP provided a specific explanation regarding the implementation of PBJ handling of COVID-19 at Ministries/Institutions/Regional Governments through circular letter number 3 which was issued in 2020 (LKPP, 2020b)

In carrying out the procurement of handling COVID-19, the Budget User (PA) or Budget User Authority (KPA) determines the need for goods/services and delegates the implementation of the procurement to the Commitment Making Officer (PPK) (LKPP, 2020b) Furthermore, even though the Self-Estimated Price (HPS) cannot be determined, the Commitment Making Officer (PPK) can still carry out the PBJ process on a self-managed basis or appoint a direct provider with the condition that they have been a supplier of similar goods/services at a government agency or electronic catalog, but the provider remains asked to prepare evidence of the fairness of the prices of goods/services (LKPP, 2020b).

#### ***2.4.4 BPKP CIRCULAR LETTER NUMBER SE-6/K/D2/2020***

Based on the Instruction of the President of the Republic of Indonesia Number 4 of 2020, in order to accelerate the handling of COVID-19, the BPKP Head is given the mandate to provide financial assistance and supervision in accordance with regulatory provisions in the PBJ process for handling COVID-19 BPKP (2020). Therefore, BPKP (2020) provides an explanation regarding the implementation of a Review of PBJ in the framework of accelerating the handling of COVID-19 which can be carried out in parallel with the PBJ process through Circular Letter Number: SE-6/K/D2/2020.

Further matters that need to be considered by APIP when carrying out the Review of PBJ implementation through providers are explained as follows:

“(1) Ensuring procurement activities are the handling of COVID-19; (2) Ensuring that the PA/KPA already has a list of identification of the need for goods/services; (3) Ensuring that the executor is a PPK ordered by PA/KPA; (4) Ensuring the provider has the ability to carry out the procurement; (5) Ensuring that the medical devices & medicines provided have registration numbers; (6) Ensuring payment

according to the order; (7) Ensuring that the provider carries out the work after the SPPBJ & SPMK are issued.” (BPKP, 2020).

### **3. RESEARCH METHODS**

The research strategy used in this research is a case study using a qualitative research method approach. This research uses a case study with the reason of wanting to dig up information related to the implementation of a review by APIP Kabupaten XYZ on PBJ in handling COVID-19, which applies to handling emergencies that have different treatment from normal conditions. This research will evaluate the effectiveness of the review implementation in optimizing PBJ supervision of the handling of COVID-19 carried out by APIP XYZ District.

Researchers collected data by conducting documentation studies and interviews. The data used in this study are primary data obtained directly from several sources who are deemed to have experience and understanding in accordance with the research focus and secondary data obtained from monitoring reports published by other parties.

When conducting a documentation study, researchers will browse and study documents in the form of inspection reports, internal regulations and documents related to the research subject. The following is a list of documents that researchers will use: (1) *Surat Keputusan Bupati XYZ Nomor 396/BPBD/2020*; (2) *Peraturan Bupati XYZ Nomor 80 Tahun 2021*; (3) Report on the Performance Examination on the Effectiveness of Handling the COVID-19 Pandemic in the XYZ District Government by BPK RI Representative of the Province of ABC; and (4) XYZ District Regional Inspectorate Performance Report 2020.

Interviews were conducted by asking questions verbally and face to face directly to several informants who were deemed to have experience and understanding in accordance with the focus of the research. Documentation of interview results using supporting media such as audio recordings. The interview model in this study was conducted in a semi-structured manner, that is, the researcher had prepared interview guidelines or a list of questions before conducting the interview, but provided the opportunity to develop relevant questions following the responses from the informants. Data analysis in this study uses a flow model, namely data reduction, data display and drawing conclusions.

### **4. ORGANIZATION PROFILE**

The unit of analysis in this study is the Regional Inspectorate of XYZ Regency which has the task of carrying out internal audits within the XYZ Regency Government. As stated in XYZ Regent Regulation Number 80 of 2021, the Inspectorate has the following functions:

“...(1) formulating technical policies in the field of supervision and facilitating supervision; (2) carry out internal monitoring of performance and finance through audits, reviews, evaluations, internal monitoring of other controls; (3) carry out supervision for certain purposes on assignments from the Regent and/or Governor as representatives of the Central Government; (4) prepare a report on the results of supervision; (4) coordinate the prevention of criminal acts of corruption; (4)

supervise the bureaucratic reform program; (5) carry out the Inspectorate administration; and (6) carry out other functions given by the Regent related to his duties and functions.” (Pemerintah Kabupaten XYZ, 2021).

The XYZ District Regional Inspectorate is led by an Inspector who oversees the Secretary, Middle Auditor and Functional Positions. The following is the organizational structure of the Regional Inspectorate of XYZ District:

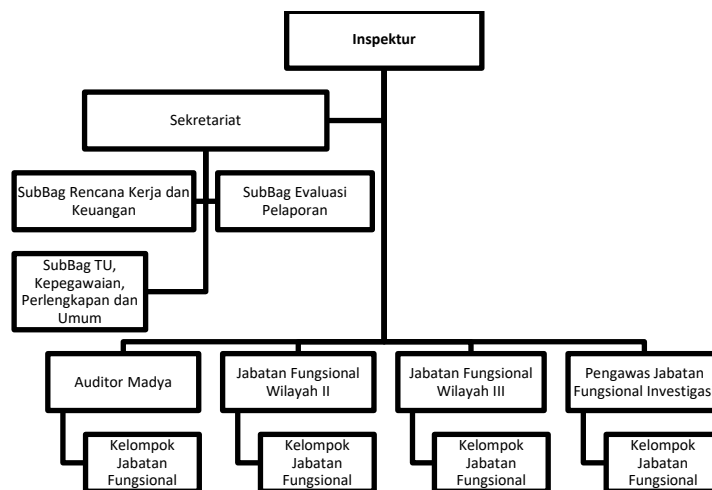


Figure 2. XYZ District Regional Inspectorate Organizational Structure

## 5. RESULT AND DISCUSSION

PBJ in the context of handling the COVID-19 pandemic has a special policy so that the acceleration of handling emergencies can be handled properly. What distinguishes and characterizes the handling of this emergency situation is that the implementation of the procurement cannot be postponed and must be carried out immediately.

As a form of carrying out its functions, APIP XYZ Regency provides assistance and supervision of PBJ activities in the context of handling the COVID-19 pandemic as stipulated in SE BPKP Number: SE-6/K/D2/2020, namely through the implementation of a review. However, due to budget and human resource limitations, not all PBJ activities handling COVID-19 are supervised by APIP. Only procurement that is emergency in nature and has a large budget is supervised by APIP.

Procurement of Special Motorized Vehicles for Mobile Combat Polymerase Chain Reaction (Mobile Combat PCR) in 2020 is one of the procurements being reviewed by APIP XYZ District. The procurement of Mobile Combat PCR is part of the XYZ District Government's efforts to accelerate the handling of COVID-19 by detecting and suppressing the rate of spread of COVID-19. With the existence of Mobile Combat PCR, laboratory examination results can be faster so that the results of the COVID-19 swab test can be known in just a matter of hours.

Based on the results of the review, it can be concluded that the procurement of Mobile Combat PCR complies with SE LKPP Number 3 of 2020. This proves that even though the PBJ method for handling COVID-19 uses different regulations and situations, it can still be implemented properly as long as it is carried out in accordance with the principles the basic principles of good corporate governance are fair, transparent, responsible, effective and efficient. As explained by Bahagia (2011) PBJ must be implemented using the basic principles of good corporate governance so that the objectives are in accordance with the expected performance criteria. This is in accordance with the findings of Pranata (2022), namely that the PBJ process can run smoothly if the supporting components of PBJ are fulfilled so that the handling of COVID-19 victims can be faster. The achievement of this goal is inseparable from APIP's role in supervising PBJ handling of COVID-19. APIP has a role in minimizing budget irregularities and abuse (Idana et al., 2022).

In providing adequate assurance for the supervision that has been carried out, APIP Kabupaten XYZ has implemented risk-based supervision. Basically, risk management is a preventive measure in preventing leakage of state (Aflah et al., 2021). In this case, the implementation of the review conducted by APIP is a manifestation of risk management which aims to prevent waste of state finances.

Overall, the supervision carried out by APIP through conducting a review of PBJ handling of COVID-19 has been quite optimal. The risk-based supervision policy implemented by APIP Kabupaten XYZ is the right step in optimizing its function and improving risk management so that it can become an early warning system for PPK during the procurement process, bearing in mind that the review implementation in handling COVID-19 is carried out in parallel with the procurement process. goods/services. This is in accordance with the statement of Matei et al. (2017), to optimize its function in providing adequate assurance of governance, providing an early warning system, and improving risk management, APIP needs to implement a risk-based supervision policy.

However, the implementation is inseparable from the obstacles it faces. The following is a summary of the constraints faced by the XYZ District Regional Inspectorate during the review:

1. Because COVID-19 is an outbreak of a contagious disease and the Government of the Republic of Indonesia has imposed social distancing regulations so that space for movement is limited and has an impact on the PBJ monitoring process.
2. Limited time for carrying out supervision, considering that PBJ handling COVID-19 is an emergency and must be carried out immediately.
3. The limited number of human resources who can carry out supervision of PBJ, currently there are only three auditors who have a Certificate of Expertise in PBJ.
4. APIP's role in overseeing the PBJ process is often seen as a confrontational act so that many do not believe what the auditor advises or recommends to the auditee during the supervision process.

## **6. CONCLUSION AND RECOMMENDATION**

The results of the review carried out by APIP Kabupaten XYZ show that the PBJ mechanism for handling COVID-19 implemented by Kabupaten XYZ has referred to the applicable provisions and has had a positive impact on accountability for

handling COVID-19. This proves, even though the PBJ method for handling COVID-19 uses different regulations and situations, the implementation of procurement is still carried out well as long as it is carried out in accordance with the basic principles of good corporate governance, namely fair, transparent, responsible, effective and efficient. However, in practice it is inseparable from the obstacles it faces, namely the limited space for movement due to social distancing regulations, the limited time for carrying out supervision, considering that PBJ handling COVID-19 is an emergency and must be carried out immediately, the limited number of human resources who can carry out PBJ supervision, and the existence of a crisis of confidence in the auditor. For this reason, APIP has carried out several strategies for addressing these constraints, namely by using digital tools in conducting supervision, compiling and making monitoring priority scales, increasing the expertise and competence of para-auditors, and conducting outreach to auditees.

In providing assurance that supervision has been carried out optimally, APIP XYZ Regency carries out risk identification and risk mitigation along with handling activities in the implementation of a review of PBJ handling of COVID-19. Overall, the implementation of the review by APIP Kabupaten XYZ on PBJ handling of COVID-19 has been quite optimal. However, there are still weaknesses in the review implementation process, including APIP only completes the documents presented by PPK when inspecting documents for identification of needs for goods/services, APIP does not analyze further regarding the suitability of needs with the situation in the field. This is due to time constraints, bearing in mind that PBJ handling COVID-19 must be carried out immediately.

The recommendations that can be given in this study are that the Regional Inspectorate of XYZ District should increase the quantity and quality of its human resources so that performance results are better. In addition, the Inspectorate needs to consider a probity audit in supervising goods/services in an emergency. By using a probity audit, the auditor can conduct an inspection directly in the field, not just an inspection based on documents. If indications of irregularities are detected during the PBJ process, the auditor can immediately follow up in the middle of the ongoing procurement process and has the right to demand immediate repairs.

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