

Research Article

The Role of the Government Internal Oversight Apparatus in Preventing Corrupt Practices through the ‘Inspektorat Goes to School’ Programme in Sidoarjo Regency

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Abstract. Corruption remains a structural problem that hampers good governance in Indonesia; efforts to combat it therefore cannot rest on enforcement alone but must also encompass prevention at an early stage. This study aims to analyse the role of the Government Internal Oversight Apparatus (Aparatur Pengawas Internal Pemerintah, APIP) — embodied at the regional level by the Regional Inspectorate — in preventing corrupt practices through the educational programme ‘Inspektorat Goes to School’ in Sidoarjo Regency. The programme positions schools as spaces for value formation and targets junior secondary school pupils as the generation that will shape the bureaucracy of the future. The study adopts a descriptive qualitative approach, with data gathered through a documentary study of official reporting, policy documents, and regional government publications, which were then analysed thematically with reference to theories of corruption prevention and character education. The findings show that APIP performs consulting and assurance functions that shift from a repressive towards a preventive orientation through the internalisation of nine integrity values, namely honesty, caring, independence, discipline, responsibility, hard work, simplicity, courage, and justice. The strategy pursued rests on three pillars — prevention, education, and corrective action — and is reinforced through the appointment of Anti-Corruption Ambassadors in each school. The programme targets 27 schools in 2026 and is positioned as a sustained movement rather than a ceremonial activity. The study concludes that extending the role of APIP into the domain of character education constitutes a governance innovation that strengthens the internal oversight function in breaking the chain of corruption at the upstream source of the problem, whilst also demanding continuity, cross-stakeholder collaboration, and measurable instruments for evaluating impact.

Keywords: Anti-Corruption Education; Corruption Prevention; Governance; Integrity: Internal Supervisory Apparatus.

Received: April,16,2026;
Revised: May,17,2026;
Accepted: June,20,2026;
Online Available: June,22,2026;
Curr. Ver.: June,22,2026;



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1. Pendahuluan

Corruption is one of the most serious problems facing Indonesia and is consistently regarded as a principal obstacle to the realisation of good governance. Corrupt practices not only harm state finances but also erode public trust in government institutions and disrupt the delivery of public services (Prabowo, 2014). A range of studies has emphasised that public-sector corruption has both structural and behavioural dimensions, so that addressing it demands a comprehensive and sustained approach (Baez-Camargo et al., 2020; Prabowo et al., 2017).

To date, efforts to combat corruption in Indonesia have tended to emphasise the repressive dimension through legal enforcement. Although important, this approach is not in itself sufficient to sever the roots of the problem, since it operates at the downstream end. Several studies show that weaknesses in the internal control system correlate with a heightened potential for corruption in regional governments (Internal Control Weakness, 2023), so strengthening the internal oversight function becomes an essential precondition for prevention. It is in this context that the Government Internal Oversight Apparatus (APIP)

— realised at the regional level through the Inspectorate — occupies a strategic position as a control mechanism for instilling ethical values, strengthening the internal control system, and managing risk (Handoyo & Bayunitri, 2021).

The literature on the role of internal audit in preventing public-sector corruption has developed rapidly. The internal audit function is understood as an instrument for cultivating ethical values, improving governance, and strengthening risk management (Abd Aziz et al., 2015; Cortesi et al., 2009). However, most studies still focus on the assurance role in its technical and administrative sense, such as compliance auditing, procurement control, and fraud detection (Khelil, 2023; Hazaea & Zhu, 2022). This approach tends to cast APIP as an oversight actor within the bureaucracy and has paid little attention to the possibility of extending its role into the formation of a culture of integrity within wider society, particularly through education.

Scholarship on anti-corruption education, by contrast, emphasises that effective corruption prevention must begin early, through character formation (Rasdi et al., 2021; Hidayat, 2019). The internalisation of honesty, responsibility, discipline, and justice among pupils is regarded as the moral foundation for producing a generation of integrity (Zulaiha, 2025; Alhamuddin et al., 2024). Regrettably, most anti-corruption education programmes have hitherto been initiated by educational institutions or anti-corruption agencies, whilst the direct involvement of regional government internal oversight bodies as drivers of anti-corruption education in schools has rarely been examined academically.

It is this gap that forms the focus of the present study. Through its Regional Inspectorate, Sidoarjo Regency has launched the 'Inspektorat Goes to School' programme, an anti-corruption awareness roadshow targeting junior secondary school (SMP) pupils in both state and private schools. The programme merits examination because it positions APIP not merely as an internal overseer of the bureaucracy but as a preventive actor that actively shapes a culture of integrity among the younger generation. This shift in role from repressive to preventive represents an innovation in oversight governance that warrants analysis.

Based on this background, the problem addressed in this study is how the Government Internal Oversight Apparatus contributes to preventing corrupt practices through the 'Inspektorat Goes to School' programme in Sidoarjo Regency, and how the strategy for internalising integrity values is implemented within the programme. The study aims to analyse the role and strategy of APIP in character-education-based corruption prevention, whilst also identifying the opportunities for, and challenges to, its sustainability. The contribution of the study is theoretical — extending the understanding of the role of APIP beyond its conventional assurance function — and practical, in offering recommendations for the development of similar programmes. The remainder of the article presents the literature review, the research method, the results and discussion, and the conclusion.

2. Literature Review

This section sets out the two principal conceptual frameworks that underpin the analysis: the role of the government internal oversight apparatus in preventing corruption, and anti-corruption education as an instrument for forming a character of integrity. Both frameworks are used to locate the position of the 'Inspektorat Goes to School' programme within the broader map of corruption-prevention efforts.

The Government Internal Oversight Apparatus and Corruption Prevention

The Government Internal Oversight Apparatus (APIP) is the body that performs the internal oversight function over the conduct of the duties and functions of government organisations. At the level of regional government, this function is discharged by the Inspectorate. Conceptually, the internal audit function comprises two principal roles, namely assurance and consulting. The assurance role concerns the provision of confidence regarding the adequacy of internal control, whereas the consulting role serves to add value through guidance and mentoring (Barr-Pulliam et al., 2024). An effective internal audit is held to be capable of cultivating ethical values, strengthening the control system, and managing risk as a fundamental feature in combating corruption (Fighting Corruption, 2021).

Several studies demonstrate a close connection between the internal audit function, internal control, and fraud prevention on the one hand and the quality of governance on the other (Enhancing Fraud Prevention, 2024). Strengthening integrity, the internal control system, and leadership practices together enhances accountability in the public sector (Abd

Aziz et al., 2015). Nevertheless, the effectiveness of APIP is frequently constrained by limited independence, auditor competence, and political and bureaucratic obstacles (Hazaea & Zhu, 2022). Extending the role of APIP in a preventive and educational direction, therefore, becomes a strategic alternative for strengthening the impact of internal oversight at the level of organisational and societal culture.

Anti-Corruption Education and the Formation of a Character of Integrity

Anti-corruption education constitutes a strategic effort to build a generation of integrity. This approach stresses that combating corruption cannot rely solely on law enforcement but also requires a cultural approach that instils honesty, responsibility, discipline, and justice from an early age (Anti-corruption Education, 2021; Maliki Interdisciplinary Journal, 2026). Character education plays a strategic part in forming a generation of integrity through processes of learning and the setting of a good example (Zulaiha, 2025).

Various studies have shown that the internalisation of anti-corruption values within the school environment can be achieved through the integration of values into the curriculum, teaching methods, and school culture, as well as through collaboration between schools, parents, and the wider community (Internalisation of Anti-Corruption Education, 2024; Rasdi et al., 2021). Universities and government institutions also have a part to play in combating corruption through education (Hauser, 2019; Hasan, 2016). From the perspective of administrative law, strengthening the instruments of state administration is regarded as capable of preventing corrupt practices in the conduct of the bureaucracy (Firmansyah & Syam, 2021; Asyikin, 2020). A programme that combines the role of the government internal overseer with a character-education approach thus has the potential to bridge the gap between the bureaucratic oversight function and the formation of a culture of integrity within society.

3. Research Method

This study employs a qualitative approach of a descriptive type. This approach was chosen because the study aims to understand and describe in depth the role and strategy of the government's internal oversight apparatus in preventing corruption through an educational programme, rather than to test relationships between variables in a quantitative manner. The focus of the study is directed at the 'Inspektorat Goes to School' programme organised by the Regional Inspectorate of Sidoarjo Regency.

Data were collected through documentary study, that is, the tracing and gathering of data from policy documents, official regional government publications, and credible media reporting on the implementation of the programme. These secondary data sources were selected because they contain official statements by policymakers, descriptions of activities, programme targets, and the values being instilled. The data collected were then examined to ensure their relevance and consistency.

Data analysis was carried out thematically through the stages of data reduction, data display, and the drawing of conclusions. The themes that emerged were related to the conceptual framework of the role of APIP (assurance and consulting) and to theories of anti-corruption education and the formation of a character of integrity. To safeguard the validity of the data, the researcher carried out source triangulation by comparing information from several different publications concerning the same programme, thereby obtaining a complete and defensible picture.

4. Results and Discussion

Overview of the 'Inspektorat Goes to School' Programme

The 'Inspektorat Goes to School' programme is an initiative of the Government of Sidoarjo Regency, delivered through the Regional Inspectorate in cooperation with the Education and Culture Office. The programme takes the form of an anti-corruption awareness roadshow targeting junior secondary school pupils in both state and private schools. Activities began with an official launch attended by head teachers, teachers, pupil representatives, and the Principals' Working Forum. In its year of implementation, the programme was targeted to reach 27 junior secondary schools across Sidoarjo Regency, with a commitment to involving the entire educational ecosystem.

The principal aim of the programme is to build pupils' awareness and understanding of the dangers of corruption and to instil the values of integrity and honesty in everyday life from an early age. The organisers stress that the programme is not merely a ceremonial

awareness event but a sustained movement that positions schools as spaces for the habituation of anti-corruption values rather than as mere sites for the transfer of knowledge. The shift from an approach that was previously inclined to be reactive to one that is preventive through character education marks an important signpost in the direction of this policy.

The Role of the Internal Oversight Apparatus in the Corruption-Prevention Strategy

The analysis shows that, through this programme, APIP performs a role that extends beyond the conventional assurance function. The Inspectorate acts not only as an overseer of administrative compliance within the bureaucracy but also as a consulting and educational actor that shapes a culture of integrity within society, particularly among the younger generation. This role accords with the view that effective internal audit serves to cultivate ethical values and strengthen governance (Fighting Corruption, 2021; Barr-Pulliam et al., 2024).

The prevention strategy pursued by the programme rests on three pillars, namely prevention, education, and corrective action. These three pillars position education as an upstream instrument for forming the patterns of thought, feeling, and action that reflect an anti-corruption disposition. This approach is consistent with the finding that weaknesses in internal control contribute to corruption (Internal Control Weakness, 2023), so forming integrity at the level of the individual from an early age is regarded as a long-term investment in strengthening control in the future.

As a means of reinforcement, the Inspectorate has devised the appointment of Anti-Corruption Ambassadors in each school. This role is positioned as that of agents of change within the pupil community who are expected to become exemplars, drivers, and pioneers of a culture of integrity. This mechanism reflects an effort to institutionalise values so that they do not stop at awareness-raising alone but continue as a habituation facilitated by the pupils themselves. Such an institutionalisation strategy is consistent with the recommendation in the literature regarding the importance of collaboration and continuity in anti-corruption education (Internalisation of Anti-Corruption Education, 2024).

Internalisation of the Nine Integrity Values

The substantive core of the programme is the internalisation of the nine integrity values that form the basis of anti-corruption education. The organisers stress that these values must not remain at the level of theory but must become habits in pupils' daily lives, such as not cheating, not signing in on behalf of absent classmates, and being honest in the management of class funds. The nine values are presented in Table 1, together with their concrete manifestations within the school environment.

Table 1. The nine integrity values in the 'Inspektorat Goes to School' programme and their manifestations.

No.	Integrity value	Manifestation in school
1	Honesty	Not cheating and not falsifying data in coursework or examinations
2	Caring	Showing sensitivity towards the school environment and the common good
3	Independence	Completing tasks without resorting to dishonesty
4	Discipline	Obedying the rules, being punctual, and not signing in on behalf of absent classmates
5	Responsibility	Being honest in managing class funds and in discharging entrusted duties
6	Hard work	Striving to the utmost through legitimate and fair means
7	Simplicity	Living according to one's needs and avoiding excess
8	Courage	Daring to refuse invitations to act dishonestly
9	Justice	Acting fairly towards fellow pupils and the surrounding environment

Source: compiled from official programme publications, 2026.

As shown in Table 1, the nine integrity values are translated into concrete behaviours close to pupils' everyday lives. This approach is consistent with the finding that effective anti-corruption character education stresses honesty, responsibility, discipline, and independence

as its principal dimensions (Zulaiha, 2025). By linking abstract values to tangible practice, the programme seeks to ensure that internalisation does not stop at the level of knowledge but becomes a habit that endures into adulthood.

Discussion: The Shift in the Role of APIP from Repressive to Preventive

The findings of this study reveal a shift in the orientation of internal oversight from a repressive to a preventive approach. Whereas the mainstream literature casts APIP as an overseer of compliance and a detector of fraud within the bureaucracy (Khelil, 2023; Enhancing Fraud Prevention, 2024), the 'Inspektorat Goes to School' programme extends that role to the formation of a culture of integrity within society. This shift addresses the limitations of the repressive approach, which operates downstream, by directing the intervention upstream, namely towards forming the character of a younger generation that will, in time, occupy spaces within the bureaucracy and society.

From the perspective of corruption-prevention theory, this strategy reinforces the argument that combating corruption requires a synergy between law enforcement and a cultural approach (Maliki Interdisciplinary Journal, 2026). The direct involvement of the internal oversight apparatus as a driver of education lends a new dimension to anti-corruption education, which has hitherto generally been initiated by educational institutions or anti-corruption agencies. By virtue of its institutional authority and credibility, APIP has the potential to confer stronger legitimacy and continuity on the programme.

Even so, the success of the programme is not free of a number of challenges. First, there is the risk that the programme will remain at a ceremonial level if it is not accompanied by follow-up in the form of consistent habituation and exemplary conduct on the part of head teachers and teachers. Second, limitations in the competence and resources of APIP may affect the coverage and quality of delivery, as is commonly found in the discharge of the internal audit function in the public sector (Hazaea & Zhu, 2022). Third, the absence as yet of a measurable instrument for evaluating impact makes it difficult to assess the programme's effectiveness over the long term. Continuity, cross-stakeholder collaboration, and the development of impact indicators therefore become essential preconditions if the programme is not to lose its substantive meaning.

5. Conclusion

This study concludes that the Government Internal Oversight Apparatus, through the Regional Inspectorate of Sidoarjo Regency, performs a strategic role in preventing corruption that extends beyond the conventional assurance function. Through the 'Inspektorat Goes to School' programme, APIP acts as a preventive and educational actor that positions schools as spaces for forming a culture of integrity. The strategy pursued rests on three pillars — prevention, education, and corrective action — and is reinforced through the internalisation of nine integrity values and the appointment of Anti-Corruption Ambassadors in each school.

These findings support the argument that combating corruption cannot rest on law enforcement alone but also requires a cultural approach built from an early age. Extending the role of APIP into the domain of character education constitutes a governance innovation that strengthens the internal oversight function by targeting the upstream source of corruption. Theoretically, the study broadens the understanding of the role of the government's internal overseer; practically, it offers a model of preventive intervention that may be replicated by other regions.

This study has limitations in that it rests solely on documentary data and has not yet drawn on primary data in the form of in-depth interviews with implementers, teachers, and pupils, nor has it measured the programme's impact empirically. Future research is advised to employ mixed methods with a measurable impact-evaluation instrument, and to compare the effectiveness of similar programmes across regions, so as to obtain stronger evidence regarding the contribution of education-based internal oversight to corruption prevention.

Declarations

Author Contributions: Conceptualisation, methodology, analysis, drafting of the manuscript, and final editing were carried out by the sole author, Ike Prasetyadewi Subehti.

Funding: This research received no funding from any external party.

Data Availability Statement: The data supporting the findings of this study are drawn from policy documents and official publications that are openly accessible. No new data were generated in the course of this study.

Acknowledgments: The author wishes to thank the Public Administration Study Programme, Universitas Dr. Soetomo, for its academic support. The author declares that the preparation of this manuscript made limited use of artificial-intelligence tools for language

editing and that all substantive content has been reviewed by and remains the responsibility of the author.

Conflicts of Interest: The author declares that there is no conflict of interest.

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