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Performance of the Government Internal Audit Apparatus (APIP) at the Regional Inspectorate of Central Sulawesi Province

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Abstract

Internal government oversight is essential to ensuring effective, accountable, and regulation-compliant local governance. Information technology, particularly the *e-Review SIPD* application, is expected to enhance the performance of the Government Internal Oversight Apparatus (APIP) in reviewing regional development planning and financial documents. This study examines APIP performance at the Regional Inspectorate of Central Sulawesi Province in implementing reviews through *e-Review SIPD*. A qualitative descriptive approach was employed, with data collected through in-depth interviews, observation, and documentation. Data were analyzed using the interactive model of Miles et al. (2014). Performance was assessed based on six dimensions proposed by Bernardin and Russell (2013): quality, quantity, timeliness, cost-effectiveness, need for supervision, and interpersonal impact. The findings show that *e-Review SIPD* improves document accessibility, coordination, and review monitoring while reducing manual administrative tasks. However, implementation remains constrained by incomplete documentation, network disruptions, varying digital competencies, and heavy workloads. The study concludes that the application positively supports APIP performance, although further improvements in digital skills, technological infrastructure, and interagency coordination are necessary.

Keywords APIP, E-Review of SIPD, Performance, Document Review

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INTRODUCTION

The implementation of regional government requires effective, efficient, transparent, and accountable governance in the management of public resources. One of the key aspects of achieving good governance is the establishment of an effective internal government oversight system capable of ensuring that programs and activities are implemented in accordance with applicable laws and regulations. In this context, the Government Internal Oversight Apparatus (APIP) plays a strategic role as an oversight body that assists local governments in improving the quality of governance, identifying potential irregularities, and providing

recommendations for corrective action in government operations. Internal oversight is not merely concerned with auditing activities after their completion but also emphasizes preventive measures through oversight at the planning and budgeting stages (Haris et al., 2016; Bastian, 2020). This is consistent with Law No. 23 of 2014 on Regional Government and Government Regulation No. 12 of 2017 on the Guidance and Supervision of Regional Government Administration, both of which underscore the importance of the supervisory function performed by regional inspectorates.

One important form of internal oversight that supports accountability in regional government is the review of regional development planning and financial documents. A review is an examination process conducted to assess the substantive conformity, accuracy of information, and compliance of documents with applicable regulations before they are used as the basis for implementing government programs and activities. The quality of the review process is particularly important because inconsistencies between planning and budgeting may result in inappropriate resource allocation, reduced effectiveness of development programs, and increased risks of irregularities in regional financial management (Mardiasmo, 2021; Bastian, 2020). Studies by Giam and Rondonuwu (2022) and Pangemanan et al. (2023) also highlight the relevance of APIP's review function in supporting the quality of regional government financial management and accountability. Accordingly, APIP performance in conducting reviews should not be measured solely by the completion of oversight activities but also by the quality of review findings and their contribution to improving governance.

Along with advances in information technology, the implementation of internal government oversight has undergone a transformation from conventional mechanisms toward digital-based systems. The utilization of information technology in public administration enables data processing, coordination, documentation, and decision-making to be carried out in a more integrated manner. Indrajit (2002) explains that the implementation of electronic government constitutes part of a bureaucratic modernization strategy through the utilization of digital technology to improve the quality of government administration. Furthermore, Heeks (2005) argues that the digitalization of government administration has the potential to improve work efficiency, reduce administrative errors, and enhance information management. Gil-Garcia and Pardo (2005) also emphasize the importance of information system integration in facilitating interorganizational coordination and supporting the successful implementation of electronic government. In the context of regional financial management, the implementation of the Regional Government

Information System (SIPD) represents an effort to utilize information technology to integrate regional planning, budgeting, and financial management processes (Sulaiman et al., 2021; Maulani et al., 2024).

The digital transformation of government oversight has been further reinforced through the implementation of the *electronic Review of the Regional Government Information System* (e-Review SIPD), an electronic application designed to support the review of regional development planning and financial documents. Its implementation is supported by Minister of Home Affairs Regulation No. 3 of 2026 concerning the Review of Regional Development Planning and Financial Documents, which regulates the implementation of reviews by regional APIP through an information system provided by the Ministry of Home Affairs and integrated into SIPD-RI. The utilization of e-Review SIPD is expected to improve the accuracy, speed, consistency, and integration of the review process through electronic data processing and documentation mechanisms. This expectation is consistent with the information systems success model proposed by DeLone and McLean (2003), which explains that information system success is associated with system quality, information quality, service quality, system use, user satisfaction, and the net benefits generated. Therefore, the availability of digital systems must be accompanied by adequate human resource competencies and organizational readiness to ensure that technological benefits translate into improved oversight performance.

Although digital systems offer various operational advantages, their implementation does not always proceed as expected. Previous studies on SIPD implementation have demonstrated that the successful utilization of government information systems depends on human resource readiness, technological infrastructure support, and organizational implementation processes (Karundeng et al., 2021; Sobandi & Herdianti, 2023; Septiani & Isnawaty, 2024). These challenges indicate that digitalization does not automatically guarantee improved personnel performance. Limited competencies in operating applications, internet connectivity disruptions, difficulties in document uploading and synchronization, and inadequate coordination among regional government agencies may hinder the smooth implementation of review activities. These conditions are also consistent with Armstrong's (2022) perspective that organizational performance is influenced by individual capabilities, resource management, and the supporting work environment. Consequently, the success of e-Review SIPD should be assessed not merely in terms of application availability but also in terms of how APIP utilizes the system to perform oversight responsibilities with quality, timeliness, and efficiency.

These issues are particularly relevant to the Regional Inspectorate of Central Sulawesi Province. As the internal oversight body of the provincial government, the Inspectorate is responsible for ensuring the quality of oversight over regional government administration, including through the review of regional development planning and financial documents. Based on the issues identified in the implementation of e-Review SIPD, several challenges remain, including limited human resource capabilities in operating the application, dependence on stable internet connectivity, and technical obstacles in data entry, document uploading, and synchronization processes. These conditions may affect the timeliness and smooth completion of review assignments. Furthermore, the evaluation of APIP capability conducted by the Financial and Development Supervisory Agency (BPKP) indicates that the quality of internal oversight is multidimensional, encompassing assignment professionalism, oversight management, resource management, and the quality of APIP's roles and services (BPKP, 2026). This highlights the need to improve APIP performance by addressing personnel competencies, technological support, and the effectiveness of oversight processes.

Conceptually, performance refers to the results achieved by individuals or groups in carrying out assigned duties and responsibilities, both in terms of quality and quantity (Mangkunegara, 2017). To provide a more comprehensive understanding of performance, Bernardin and Russell (2013) identify six performance dimensions: quality, quantity, timeliness, cost-effectiveness, need for supervision, and interpersonal impact. These six dimensions are relevant to examining APIP performance in conducting reviews through e-Review SIPD because oversight activities require not only task completion but also accurate results, efficient resource utilization, independent task execution, and effective coordination with relevant stakeholders. Through this perspective, APIP performance can be understood as the outcomes of oversight activities that reflect both the quality of work processes and the results achieved in supporting organizational objectives.

Although previous studies have examined government information systems and APIP review activities, research specifically investigating APIP performance in reviewing regional development planning and financial documents through the e-Review SIPD application, particularly within the Regional Inspectorate of Central Sulawesi Province, remains limited. Previous studies have tended to focus on SIPD implementation in regional financial management and planning (Karundeng et al., 2021; Sulaiman et al., 2021; Sobandi & Herdianti, 2023), the effectiveness of government information system implementation (Septiani & Isnawaty, 2024;

Setiyani, 2025), and APIP's review of local government financial statements (Giam & Rondonuwu, 2022; Pangemanan et al., 2023). However, how the utilization of e-Review SIPD supports APIP performance in reviewing regional development planning and financial documents, while also identifying the factors that facilitate or hinder its implementation, requires further empirical investigation. This research gap provides an important basis for conducting a study that captures the actual conditions of the review process, including personnel experiences and the challenges encountered in utilizing digital systems.

Based on the foregoing discussion, this study aims to analyze the performance of the Government Internal Oversight Apparatus (APIP) at the Regional Inspectorate of Central Sulawesi Province in reviewing regional development planning and financial documents through the e-Review SIPD application, as well as to identify the factors that support and hinder the implementation of such performance. The study is expected to make a theoretical contribution to the development of public administration research, particularly in the areas of internal oversight performance and government digitalization. Practically, its findings are expected to serve as an evaluative basis for the Regional Inspectorate of Central Sulawesi Province in improving human resource competencies, strengthening information technology infrastructure, enhancing coordination among regional government agencies, and optimizing the utilization of e-Review SIPD. Ultimately, this study seeks to provide a more comprehensive understanding of the relationship between digital system utilization and the implementation of internal oversight functions in supporting effective, efficient, and accountable regional governance.

METHODS

This study employed a qualitative approach within the perspectives of performance management and digital-based government information systems. The qualitative approach was selected because the study aimed to gain an in-depth understanding and provide a comprehensive description of the performance of the Government Internal Oversight Apparatus (APIP) in reviewing regional development planning and financial documents through the *electronic Review of the Regional Government Information System* (e-Review SIPD) application at the Regional Inspectorate of Central Sulawesi Province. Qualitative research enables researchers to understand phenomena in their natural settings by examining the experiences and perspectives of informants directly involved in the research subject (Sugiyono, 2021). The performance analysis in this study was based on the six dimensions proposed by Bernardin and Russell (2013), namely quality, quantity, timeliness, cost-effectiveness,

need for supervision, and interpersonal impact. These dimensions were used to describe the performance of the review team in utilizing e-Review SIPD throughout the implementation of local government internal oversight activities.

The study was conducted at the Regional Inspectorate of Central Sulawesi Province, with the performance of the review team responsible for examining regional development planning and financial documents through e-Review SIPD serving as the unit of analysis. Informants were selected using purposive sampling, a technique involving the selection of data sources based on their relevant knowledge, experience, and direct involvement in the phenomenon under investigation (Sugiyono, 2021). The study involved nine informants, consisting of the Assistant Inspector II, functional officials holding the positions of Senior and Junior Auditors, Senior and Junior Supervisory Officials for Regional Government Affairs (PPUPD), and Junior and Senior Expert Planners. The selection of these informants was intended to obtain diverse perspectives on the review process, application utilization, interemployee coordination, and challenges encountered during oversight activities.

The research data consisted of primary and secondary data. Primary data were obtained directly from informants through interviews and observations of review activities using e-Review SIPD. Meanwhile, secondary data were collected from documents, archives, reports, relevant legislation, and literature related to the review of regional development planning and financial documents. Data were collected using three primary techniques: observation, in-depth interviews, and documentation. Observation was conducted to examine the actual process of application utilization, review team activities, coordination between the Regional Inspectorate and Regional Government Organizations (OPDs), and the availability and condition of supporting facilities and infrastructure. In-depth interviews were conducted to explore informants' experiences, perceptions, and insights regarding review team performance, as well as the factors facilitating and hindering the implementation of their duties. Documentation was used to obtain written evidence and supporting information in the form of records, reports, archives, and documents relevant to the research focus (Moleong, 2018; Arikunto, 2019; Sugiyono, 2021). In addition, a literature review was conducted to establish the theoretical foundation and identify relevant references supporting the research.

Data were analyzed using the interactive model developed by Miles et al. (2014). This model consists of four interconnected and continuous stages: data collection, data condensation, data display, and conclusion drawing and verification. Data collection was conducted through interviews, observations, and documentation

to obtain information regarding the implementation of e-Review SIPD. Subsequently, data condensation involved selecting, focusing, simplifying, abstracting, and transforming the collected data according to the research focus and the six performance dimensions proposed by Bernardin and Russell (2013). The condensed data were then presented in descriptive narratives and thematic categories to facilitate a systematic understanding of the relationships among the research findings. The final stage involved conclusion drawing and verification, which entailed interpreting patterns, relationships, and meanings emerging from the findings, followed by re-examining the collected data to ensure that the conclusions were consistent with the empirical evidence (Miles et al., 2014). Through these analytical stages, the study sought to provide a comprehensive account of the review team's performance in utilizing e-Review SIPD and the factors supporting and hindering its implementation at the Regional Inspectorate of Central Sulawesi Province.

FINDINGS AND DISCUSSION

Findings

Overview of Research Findings

This study examines the performance of the Government Internal Oversight Apparatus (APIP), particularly the review team responsible for examining regional development planning and financial documents through the *electronic Review of the Regional Government Information System* (e-Review SIPD) application at the Regional Inspectorate of Central Sulawesi Province. The research findings were obtained through interviews with nine informants directly involved in the review process, supported by observations and documentation. The findings were analyzed using the six performance dimensions proposed by Bernardin and Russell (2013), namely quality, quantity, timeliness, cost-effectiveness, need for supervision, and interpersonal impact.

Overall, the findings indicate that the implementation of e-Review SIPD has brought positive changes to the review process, particularly in electronic document management, information accessibility, work-stage organization, and monitoring of assignment progress. Compared with the manual mechanism, the application helps reduce administrative tasks and facilitates coordination throughout the review process. Nevertheless, these benefits have not yet resulted in fully optimized performance, as implementation remains influenced by the readiness of data provided by Regional Government Organizations (OPDs), the technical and

substantive competencies of team members, internet network stability, and the need for hierarchical supervision.

One of the changes highlighted by the informants concerns the duration of the review process. Ikhwan Syam, Assistant Inspector II, explained that reviews previously conducted through manual procedures could take approximately 10–15 days, whereas the implementation of e-Review SIPD has established a completion period of seven working days. Furthermore, documents and working papers that previously required substantial printing can now be managed electronically. These findings indicate that the application supports faster administrative processes and greater operational efficiency. However, the comparison of review durations is based on the informant's account and does not yet represent the results of a statistical measurement covering all review assignments.

Performance Analysis Based on Six Indicators

1. Quality (Work Quality)

The findings indicate that the use of e-Review SIPD supports improvements in the quality of the review process through easier document access, electronic information provision, standardized working paper formats, and more structured examination procedures. The availability of documents within a single system helps team members reduce the time spent searching for and cross-checking documents manually, allowing them to focus more on examining the substantive aspects of the documents. Achdan Ardhani, a Junior Functional Officer for Supervision of Regional Government Affairs (PPUPD), explained that the application helps reduce the risk of errors in searching for and retrieving data that were previously handled manually. Meanwhile, Ikhwan Syam stated that the integration of e-Review with SIPD facilitates the provision of documents relevant to the scope of the review and supports quality control through a hierarchical account access mechanism.

Nevertheless, the quality of review outcomes is not determined solely by the application. Interviews with Su'ud, a Senior Functional Auditor, indicated that the completeness and accuracy of data provided by regional government agencies remain important factors. When documents are incomplete or contain information requiring correction, team members must conduct additional examinations and request clarification. Furthermore, an adequate understanding of regulations and the ability to analyze document content remain essential to ensure that review notes and recommendations are professionally justifiable. Thus, the use of e-Review SIPD has improved the organization and accuracy of work processes. However, the substantive quality of review outcomes continues to depend on the professional

competencies of team members and the quality of information provided by Regional Government Organizations (OPDs).

2. Quantity (Work Quantity)

Regarding the quantity indicator, e-Review SIPD facilitates work management through electronic document access and more structured task allocation. The availability of information within the system enables team members to reduce the time previously spent collecting documents manually. Ikhwan Syam explained that employees who are familiar with the application can handle approximately two to three regional government agencies, depending on their individual capabilities and existing workloads. However, the use of the application cannot yet be conclusively associated with an increase in the number of documents completed. Su'ud explained that document complexity and the need for clarification continue to influence employees' capacity to complete their assignments. Documents involving substantive issues or requiring additional examination demand more time, even when they are already available through the electronic system.

These findings indicate that work quantity is influenced by the interaction between application accessibility, human resource availability, workload distribution, document complexity, and data completeness. Therefore, e-Review SIPD is more appropriately regarded as an instrument that supports productivity rather than as the sole factor guaranteeing an increase in the number of completed reviews.

3. Timeliness

The findings indicate that e-Review SIPD supports timely performance through easier document access, the establishment of assignment deadlines, and progress monitoring. According to the informant, the change from approximately 10–15 days under the manual mechanism to seven working days under the electronic system indicates an acceleration in the scheduling and implementation of review activities. The application also enables team members to access information without waiting for physical document submissions. Furthermore, established assignment deadlines encourage team members to complete their tasks according to the schedule. Siti Basariyah, a Senior Functional PPUPD Officer, also explained that information exchange through the system facilitates faster coordination with regional government agencies.

Nevertheless, achieving timely performance remains subject to several obstacles. Su'ud explained that network disruptions and slow system access can delay work completion. In addition, delays in document submission by OPDs,

incomplete information, and the need for repeated examinations may extend the review process. Therefore, timeliness depends not only on team members' ability to operate the application but also on infrastructure readiness and the responsiveness of regional government agencies in providing the required data.

4. Cost-Effectiveness

Regarding cost-effectiveness, the implementation of e-Review SIPD offers opportunities for operational savings by reducing the need for document printing, paper consumption, physical archive storage, and travel to regional government agencies. Documents and working papers can be accessed, downloaded, and stored electronically, making administrative processes more practical. Ikhwan Syam explained that the application reduces the need to print working papers, which previously could amount to hundreds of pages. Siti Basariyah also noted that information exchange through the system reduces the need for photocopying and travel to regional government agencies because some coordination activities can be conducted electronically.

Nevertheless, these efficiency gains require comprehensive evaluation. Digital systems still require working devices, internet connectivity, electricity, maintenance, and technical support. Access disruptions may also result in wasted working time due to waiting periods or repeated tasks. Therefore, the findings demonstrate the potential for operational efficiency but cannot yet establish the actual magnitude of cost savings quantitatively, as no comparison of operational costs before and after the application's implementation is available.

5. Need for Supervision

The findings indicate that e-Review SIPD helps improve the organization of supervisory activities through task allocation, clearly defined work stages, and assignment progress monitoring. Team leaders and supervisors can identify completed tasks and those requiring further action through the system. This arrangement helps team members perform their duties more systematically without constantly waiting for direct instructions from their superiors. However, the need for supervision cannot be entirely eliminated. Differences in experience, technical capabilities, and substantive understanding result in varying levels of assistance required by team members. They continue to need guidance when encountering application-related difficulties, incomplete data, challenges in interpreting regulations, or issues requiring professional judgment.

These findings demonstrate that digital systems can facilitate administrative supervision and work progress monitoring, but substantive supervision remains

necessary to ensure analytical accuracy, the adequacy of supporting evidence, and the quality of review recommendations. Accordingly, optimizing this performance dimension requires a balance between individual independence and hierarchical supervision.

6. Interpersonal Impact

Regarding the interpersonal impact indicator, the use of e-Review SIPD supports communication and collaboration through easier document exchange, access to review notes, and work progress monitoring. The system enables team members to identify ongoing work stages, thereby making coordination more structured. Nevertheless, the application has not eliminated the need for direct communication. When incomplete documents, differing interpretations of examination results, or technical difficulties arise, team members still need to communicate and coordinate with colleagues and OPDs. Suriyanto, a Senior Functional Auditor, explained that employees who are not yet familiar with the application continue to require assistance from more experienced colleagues during the adaptation process.

These conditions indicate that successful collaboration depends not only on the availability of information systems but also on employees' ability to communicate, share knowledge, and collectively resolve problems. Therefore, the implementation of e-Review SIPD needs to be accompanied by efforts to strengthen the competencies of all team members so that coordination does not depend solely on a few more experienced employees.

Summary of Research Findings

Based on the six performance dimensions proposed by Bernardin and Russell (2013), the summary of the research findings is presented in Table 1.

Table 1. Summary of APIP Performance through e-Review SIPD

No.	Performance Indicator	Research Findings	Assessment
1	*Quality*	Facilitates document access, standardizes working papers, and improves the organization of review procedures. Substantive quality remains dependent on data completeness and personnel competencies.	Supported, but not yet optimal
2	*Quantity*	Facilitates work management and task distribution; however, an increase in the number of completed documents has not yet been quantitatively demonstrated.	Potential for improvement

3	*Timeliness*	Accelerates the review process and establishes a seven-working-day completion deadline. Nevertheless, network disruptions, data availability, and clarification requirements remain obstacles.	Supported, but still constrained
4	*Cost-Effectiveness*	Reduces the need for document printing and travel; however, overall cost savings have not yet been quantitatively measured.	Potential for greater efficiency
5	*Need for Supervision*	Facilitates work monitoring and task allocation, although guidance and substantive supervision remain necessary.	Supported, but not yet optimal
6	*Interpersonal Impact*	Facilitates information exchange and coordination, although direct communication remains necessary to resolve problems.	Supported, but requires further improvement

Source: Primary data obtained from interviews and processed by the researcher (2026).

Based on Table 1, the implementation of e-Review SIPD has supported the performance of the Review Team, particularly in document management, procedural organization, work monitoring, and coordination. However, not all performance dimensions have demonstrated measurable optimization. Specifically, improvements in work quantity and cost-effectiveness still require more adequate comparative data to establish their actual impact.

Discussion

Supporting and Inhibiting Factors in the Implementation of e-Review SIPD

The findings indicate that the performance of the Review Team is determined not only by the availability of the application but also by organizational readiness and the capacity of human resources to utilize the system effectively. Based on interviews and documentation, several supporting and inhibiting factors influence the optimization of APIP performance in implementing e-Review SIPD. Several factors support the implementation of e-Review SIPD. First, the availability of electronic documents facilitates team members' access to the documents and information required throughout the review process. This reduces dependence on physical documents and makes information retrieval more systematic. Second, a more organized work system and task distribution enable the application to provide structured work stages and facilitate assignment monitoring by team leaders and supervisors. Consequently, review activities can be conducted in a more systematic and well-documented manner. Third, the reduction of administrative tasks represents another supporting factor. Electronic document management reduces the

need for printing, physical archive storage, and certain trips to obtain documents, allowing team members to allocate more time to substantive examinations. Fourth, coordination and mutual support among team members contribute to the smooth implementation of review activities. Information exchange through the application, combined with communication among colleagues, helps address both technical and substantive challenges encountered during the review process.

Despite these supporting factors, several obstacles continue to hinder the optimal implementation of e-Review SIPD. First, the completeness and accuracy of data provided by Regional Government Organizations (OPDs) remain significant challenges. Incomplete documents or information that does not meet examination requirements require team members to conduct additional clarification and repeated examinations. These conditions affect the quality of review outcomes, work quantity, and the timeliness of assignment completion. Second, limitations in technological infrastructure and network connectivity may disrupt work processes. Internet and electricity interruptions, as well as difficulties accessing the system, can delay activities and require team members to adjust their work schedules. Third, differences in technical and substantive competencies among team members also present challenges. Not all personnel possess the same level of proficiency in operating the application or understanding the substantive aspects of the review process. Consequently, some members still require training, guidance, and assistance from more experienced colleagues.

Furthermore, limited human resources and work complexity influence the team's capacity to complete review assignments. The number of available personnel, workload distribution, and the complexity of documents determine the time and effort required to complete each assignment. Therefore, easier document access through the application does not automatically eliminate the need for in-depth analysis. Finally, coordination and supervision remain essential components of the review process. The use of digital systems has not eliminated the need for direct communication between the Review Team and OPDs. Hierarchical supervision is still necessary to ensure that examination results comply with applicable regulations and are supported by sufficient evidence.

Overall, these findings demonstrate that the implementation of e-Review SIPD provides important support for improving the organization, efficiency, and coordination of review activities. However, its effectiveness remains influenced by data readiness, technological infrastructure, personnel competencies, workload distribution, and supervisory mechanisms. Accordingly, optimizing APIP

performance requires an integrated approach that combines technological improvements with human resource development, organizational support, and stronger coordination among regional government agencies.

Theoretical and Empirical Discussion

The findings of this study reinforce Bernardin and Russell's (2013) perspective that performance is a multidimensional concept that cannot be adequately assessed solely based on work quantity or task completion speed. In the implementation of reviews through e-Review SIPD, work quality, quantity, timeliness, cost-effectiveness, need for supervision, and interpersonal impact are interrelated. For example, incomplete data may extend examination time, reduce the number of documents that can be completed, and increase the need for coordination and supervision. Therefore, achieving optimal performance requires a balance between productivity, quality, and the accountability of review outcomes.

Furthermore, the findings can be explained through the DeLone and McLean (2003) information systems success model. This model identifies system quality, information quality, and service quality as essential dimensions associated with system use and the benefits generated. In this study, ease of access and structured work procedures demonstrate the contribution of system quality, while document completeness and accuracy are associated with information quality. Meanwhile, technical support and user capabilities are essential to ensuring effective system utilization. The finding that the application has not fully resolved data-related and network connectivity issues indicates that digitalization success cannot be assessed merely through application availability but must also consider its actual benefits for work performance.

Compared with the studies by Maulani et al. (2024) and Setiyani (2025), which examine SIPD implementation in supporting regional government management and governance, this study provides a more specific explanation of the contribution of digital systems to the performance of the Review Team. It not only identifies the benefits and challenges of system utilization but also analyzes them through the six performance dimensions proposed by Bernardin and Russell (2013). Thus, this study extends the discussion of SIPD implementation beyond system management to encompass personnel performance in carrying out internal government oversight functions.

In addition, the studies by Giam and Rondonuwu (2022) and Pangemanan et al. (2023) focus on review practices and the quality of regional government financial oversight outcomes. The present study complements these investigations by

positioning the utilization of e-Review SIPD within the context of reviewing regional development planning and financial documents. This focus demonstrates that oversight quality is influenced not only by examination procedures and auditor competencies but also by data readiness, technological support, and interorganizational coordination.

Overall, the findings demonstrate that e-Review SIPD serves as a supporting instrument that contributes to improved organization, information accessibility, work monitoring, and administrative efficiency in the review process. However, system utilization does not automatically guarantee the optimization of all performance dimensions. The benefits of the application must be supported by the technical and substantive competencies of team members, data quality provided by OPDs, reliable infrastructure, proportional task distribution, and hierarchical supervision. Therefore, optimizing the performance of the Review Team requires an integrated approach that combines technological improvements, human resource capacity development, and effective oversight process governance.

CONCLUSION

This study concludes that the implementation of e-Review SIPD has positively supported the performance of the Review Team in examining regional development planning and financial documents at the Regional Inspectorate of Central Sulawesi Province. Its contributions include improved electronic document accessibility, more structured work procedures, faster administrative processes, reduced printing requirements, and enhanced work monitoring and coordination. However, the application has not fully optimized all six performance dimensions proposed by Bernardin and Russell (2013). Work quality remains dependent on data completeness and staff competencies, while improvements in review quantity and cost savings have not been quantitatively established. Timeliness, supervision, and interpersonal coordination have also improved, although network disruptions, incomplete documentation, and the need for direct communication remain challenges.

Performance optimization requires continuous technical and substantive training, stronger coordination with Regional Government Organizations (OPDs), reliable technological infrastructure, proportional task distribution, and periodic performance evaluation. Theoretically, this study contributes to public administration literature by demonstrating that digital technology supports internal oversight performance when integrated with information quality, human resource capacity, and organizational mechanisms. Practically, the findings provide an evaluation basis for improving digital review processes. Future research should

employ quantitative or mixed-methods approaches and comparative studies across regional inspectorates to measure changes in review duration, document completion, operational costs, and review quality.

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