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**Analisis Kapabilitas Aparat Pengawasan Intern Pemerintah (APIP) Berdasarkan Standar IA-CM pada Pemerintah Kota Padang Panjang**

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**ABSTRACT**

This study aims to identifies the level of capability Government Internal Audit Agency (APIP) using Internal Audit Capability Model (IA-CM) developed by IIA as an effective internal control agency. IA-CM uses six elements of internal audit in assessing the internal audit capability: Services and Roles of IA, People Management, Professional Practice, Performance Management and Accountability, Organizational Relationships and Culture and Governance Structures. This research was conducted at the Government Inspectorate of Padang Panjang.

The data used for this study were obtained through the questionnaire filled out by the three qualified internal auditor within the agency. Furthermore, interviews were conducted based on the answers. The results showed that the capability level of the agency was Level 2. Based on these results, the Internal Audit Agency of Padang Panjang deemed to be capable of ensuring the governance process in accordance with the regulations and detecting acts of corruption.

**Keywords:** Internal Audit Agency Capability; Internal Audit Capability Model; Inspectorate