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THE ROLE OF THE INSPECTORATE IN IMPLEMENTING THE GOVERNMENT INTERNAL CONTROL SYSTEM (SPIP) IN INDRAGIRI HULU DISTRICT

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Abstract

One form of internal control in government is the implementation of SPIP (Government Internal Control System). The purpose of this study was to determine the role of the Inspectorate in implementing the government internal control system (SPIP) in Indragiri Hulu Regency and the Inspectorate's obstacles in implementing the government internal control system (SPIP) in Indragiri Hulu Regency. This type of research is qualitative research. In qualitative research, it is known as the research subject. This type of research includes descriptive qualitative research. This study involved several informants who were considered to understand and master the problems under study. Based on the results of the research, there are obstacles to the Inspectorate of Indragiri Hulu Regency in implementing the government internal control system (SPIP) in Indragiri Hulu Regency such as supporting documents required in SPIP control that are rather late in being submitted by OPD, OPD is still not fully optimal in fulfilling supporting documents for SPIP implementation and requests for SPIP documents have increased so that SPIP implementers in OPD are overwhelmed by the increasing work, SPIP implementation is still not considered important by some OPDs.

Keywords: *The Role of the Inspectorate, Implementation of the Government Internal Control System (SPIP)*

Abstrak

Salah satu bentuk pengawasan internal di pemerintahan adalah pelaksanaan SPIP (Sistem Pengendalian Internal Pemerintah). Tujuan penelitian ini adalah untuk mengetahui peran Inspektorat dalam penerapan sistem pengendalian intern pemerintah (SPIP) di Kabupaten Indragiri Hulu dan hambatan Inspektorat dalam penerapan sistem pengendalian intern pemerintah (SPIP) di Kabupaten Indragiri Hulu. Tipe penelitian ini adalah penelitian kualitatif. Dalam penelitian kualitatif dikenal dengan istilah subjek penelitian. Jenis penelitian ini termasuk penelitian kualitatif deskriptif. Penelitian ini melibatkan beberapa informan yang dianggap mengerti dan menguasai masalah-masalah yang diteliti. Berdasarkan hasil penelitian adanya hambatan Inspektorat Kabupaten Indragiri Hulu dalam penerapan sistem pengendalian intern pemerintah (SPIP) Di Kabupaten Indragiri Hulu seperti dokumen-dokumen pendukung yang diperlukan dalam pengendalian SPIP tersebut agak terlambat diserahkan oleh OPD, OPD masih belum sepenuhnya optimal dalam pemenuhan dokumen pendukung pelaksanaan SPIP dan permintaan dokumen SPIP mengalami peningkatan sehingga pelaksana SPIP pada OPD mengalami kewalahan karena makin bertambahnya pekerjaan, Penerapan SPIP masih belum dianggap penting oleh sebagian OPD. Hal ini karena masih banyak pegawai dan pemimpin OPD yang belum memahami konsep dan manfaat SPIP, sehingga mereka tidak melihat urgensi untuk menerapkannya. Masih kurangnya SDM yang kompeten dalam pengelolaan risiko, pengawasan dan evaluasi internal serta Masih kurangnya alokasi dana untuk penerapan SPIP.

Kata Kunci : *Peran Inspektorat, Penerapan Sistem Pengendalian Intern Pemerintah (SPIP)*

INTRODUCTION

The Indragiri Hulu Regency Government is one of 12 districts in Riau Province, has been implementing SPIP since 2020, which refers to the provisions of BPKP Number 5 of 2021 concerning Maturity Assessment of the Implementation of an Integrated Government Internal Control System in Ministries / Institutions / Local Governments and is at Level 3 Maturity of the Implementation of an Integrated Government Internal Control System in the Indragiri Hulu Regency Government. The Regional Government of Indragiri Hulu Regency strives to be able to carry out the Internal Control System as well as possible in order to achieve common goals.

The Indragiri Hulu Regency Government has reached level 3 SPIP Maturity as targeted by President Joko Widodo for 2021-2023. To maintain this, the Inspectorate of Indragiri Hulu Regency makes efforts such as being committed, providing adequate assurance, early warning, maintaining or improving the quality of governance in the implementation of the duties of each agency or each organization, participating in training or training, administrative arrangements to improve the quality of audits and financial reports, increasing the number of PPUPD auditors, consulting, coordinating with BPKP and careful planning. Maturity assessment is very important to improve the effectiveness of internal control in order to achieve organizational goals through effective and efficient activities, reliability of financial statements,

Still related to the evaluation results of the SPIP Implementation Maturity Self-Assessment at the Indragiri Hulu Regency Government, the value for the Corruption Control Effectiveness Index (IEPK) has met the Corruption Control Effectiveness Index (IEPK) at Level 2 (Learning). In this case, agency leaders within the Indragiri Hulu Regency Government still need to improve the effectiveness of corruption control, especially related to policy formulation, learning, and increasing anti-corruption awareness for employees within the Indragiri Hulu Government.

Based on the author's observations, the phenomena that occur in the Inspectorate of Indragiri Hulu Regency regarding the implementation of the government internal control system (SPIP) in Indragiri Hulu Regency are as follows:

1. Leaders of agencies within the Indragiri Hulu Regency Government still need to improve the implementation of risk management, especially related to resource allocation, utilization of risk management in performance measurement and decision making, risk awareness, communication, review and monitoring of risk implementation.
2. Agency leaders within the Indragiri Hulu Regency Government still need to improve the effectiveness of corruption control.
3. The number of ASN availability is still not close to the need. This can cause obstacles because employees often have a high workload, making it difficult to focus on internal control.

LITERATURE REVIEW

SUPERVISION

Supervision is one of the management functions that needs to be pursued in achieving organizational goals efficiently. With supervision, it can prevent as early as possible deviations, waste, fraud, obstacles, errors and failures in achieving goals and carrying out organizational tasks.

“Supervision is a conscious and systematic effort to better ensure that all operational actions taken in the organization are in accordance with the previously established plan”. (Siagian, 2014)

According to Manullang (2002: 172) “that supervision is a process to determine what has been done, assess it and correct it if necessary with the intention that the implementation of the work is in accordance with the original plan”. Thus supervision aims to carry out work in accordance with the specified plan and to find out the weaknesses and difficulties encountered in implementing the plan. (Muslim, 2022)

DEFINITION OF GOVERNMENT INTERNAL CONTROL SYSTEM (SPIP)

Government Regulation of the Republic of Indonesia Number 60 of 2008 explains that the government internal control system is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reports, safeguarding State assets, and compliance with laws and regulations. The regulation also explains that SPIP is an internal control system that is implemented thoroughly within the central government and local governments. SPIP aims to provide adequate assurance for the achievement of effectiveness and efficiency in achieving the objectives of State government administrators, the reliability of financial reporting, safeguarding State assets, and compliance with laws and regulations. (Yuliawati et al., 2022)

ROLE CONCEPT

According to Adhawati (2012) The role of local government in empowering the community is divided into four roles, namely: (Firdaus, 2020)

1. The government's role as a regulator, namely the government prepares directions to balance the organization of development (issuing regulations in the context of effectiveness and orderly development administration).
2. The government's role as a dynamizer, namely the government mobilizes multi-party participation (encourages and maintains the dynamics of regional development).
3. The role of government as a facilitator, namely creating conditions conducive to the implementation of development (mediating the interests of parties in optimizing regional development).
4. The government's role as a Catalyst, i.e. the government is positioned as an agent that accelerates the development of the potential of the region and the country which can then become a social model for the development of participation.

RESEARCH METHODS

This type of research is qualitative research. In qualitative research, it is known as the research subject. According to Suliyanto (2018: 19) qualitative research is research based on qualitative data, where qualitative data is data that is not in the form of numbers or numbers so that it is only in the form of statements or sentences. Research subjects in qualitative research are called informants, namely people who provide information about the data desired by researchers related to the research being carried out. This information can be in the form of the situation and conditions of the research background.

FINDINGS AND DISCUSSION

1. The Role of the Inspectorate in Implementing the Government Internal Control System (SPIP) in Indragiri Hulu Regency

a. Regulatory Role

The Inspectorate of Indragiri Hulu Regency has compiled regulations related to SPIP and has conducted socialization to all OPDs in Indragiri Hulu Regency regarding the SPIP policy and as a form of realization of the policy, an SPIP self-assessment has been carried

out. The Inspectorate also plays a role in coordinating the implementation of SPIP in each OPD in the Indragiri Hulu District Government. The Indragiri Hulu Regency Government has also conducted an SPIP maturity assessment initiated by BPKP.

b. The role of the Dynamizer

The role of the dynamizer in the Inspectorate is very important in supporting internal supervision and control in government agencies. The dynamist helps encourage the implementation of the Government Internal Control System (SPIP) in all organizational units. With this role, the Inspectorate contributes to creating a more transparent, accountable and efficient environment in government management.

In implementing SPIP, training has been carried out by auditors or PPUPD Inspectorate of Indragiri Hulu Regency which was attended by all OPDs within the Indragiri Hulu Regency Government. The training carried out includes training provided to OPDs within the Indragiri Hulu Regency Government, conducting guidance / socialization related to SPIP implementation and providing assistance in preparing risk management.

c. The role of facilitator

The role of government as a facilitator is to create conditions conducive to development or to connect the interests of the government to the community and vice versa in terms of optimizing regional development activities. As a facilitator, the government must be an agent capable of creating and providing facilities in accordance with the needs of the community with safe, comfortable and orderly conditions. The Inspectorate of Indragiri Hulu Regency conducts training after seeing the SPIP report of each OPD if there are still deficiencies. The OPD will be summoned so that further training is given, the documents that are still lacking will be completed. To improve employee understanding of SPIP, it is carried out at least once a year. Government Internal Control System (SPIP) training in Regional Apparatus Organizations (OPD) should be carried out regularly to ensure understanding and effective implementation.

d. The Catalyst Role

The Inspectorate's coordination in the implementation of the Government Internal Control System (SPIP) is essential to ensure effectiveness and compliance across government agencies. Inspectorate coordination in SPIP is very important to create a strong, transparent and accountable control system in government financial management. Coordination is carried out by the Inspectorate of Indragiri Hulu Regency with all OPDs in the Indragiri Hulu Regency Government related to the fulfillment of SPIP assessment documents. The Inspectorate of Indragiri Hulu Regency also coordinates with Bappeda and BPKAD as the Indragiri Hulu District Government Assessor Team regarding the strategic objectives of the Indragiri Hulu District Government. Coordination meetings with OPD leaders at least twice, coordinating with BPKP regarding SPIP and conducting SPIP socialization. With the coordination of the integrated SPIP filling, it is hoped that it can maximally carry out the Government Internal Control activities that are its responsibility, so that it can be a positive contribution to the implementation of a good, clean and authoritative Indragiri Hulu Regency Government towards the realization of the Indragiri Hulu Regency government which implements Good Governance in order to realize the welfare of the people of Indragiri Hulu Regency.

CONCLUSION

The following are research conclusions summarized in the table as follows:

1. The role of the Inspectorate in implementing the Government Internal Control System (SPIP) in Indragiri Hulu Regency includes the role of regulator, the role of dynamizer, the role of facilitator and the role of catalyst.

2. There are still many OPD employees and leaders who do not understand the concepts and benefits of SPIP, so they do not see the urgency to implement it. There is still a lack of competent human resources in risk management, internal monitoring and evaluation and there is still a lack of funding allocation for SPIP implementation.

LIMITATION & FURTHER RESEARCH

The limitations and obstacles encountered during the research by researchers, which caused this study to have several weaknesses including:

1. The number of informants is only 5 people, of course it is still lacking to describe the real situation.
2. When conducting interviews, researchers must adjust the informant's rest time or free time, researchers conduct interviews when the informant does not have too much work to do.
3. This research was conducted at the Regional Inspectorate of Indragiri Hulu Regency, which will be studied. For further research, it is recommended to use other OPDs in Indragiri Hulu Regency for research, and the research results at the Regional Inspectorate can be used as a comparison

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