

Internal Control Unit Strategy in Implementing Internal Control

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ARTICLE INFO	ABSTRACT
<p>Keywords: Government Internal Control System, Internal Audit Unit, Surveillance Information System.</p>	<p><i>This study aims to describe the implementation of the Government Internal Control System (SPIP) at Dr. Radjiman Wediodiningrat Mental Hospital, Lawang, Malang and to develop a strategic plan from the Internal Audit Unit (SPI) in conducting supervision of the Mental Hospital. This research is qualitative research. The informants are the Head of SPI and other respondents. In formulating alternative strategies, SWOT analysis is used with the IFAS and EFAS approach methods. The results showed that SPI is in quadrant I (supporting growth strategy), which has strong internal strengths to grow in seizing existing opportunities. The resulting strategy is to improve internal control in the RSJ through the formation of the SPIP Task Force in organizing internal control in the hospital, increasing the knowledge and understanding of the heads of work units, on all matters relating to inherent supervision within the scope of their work units and utilizing information technology by creating a Supervisory Information System application to support supervisory performance, especially in terms of organizing SPIP in the hospital. The implications of this research are significant for enhancing internal control systems and strategic planning within healthcare institutions. By identifying SPI's current position and proposing targeted strategies, this study provides actionable recommendations for improving internal oversight and control mechanisms. The formation of a dedicated SPIP Task Force and the development of a Supervisory Information System application are expected to strengthen internal controls, streamline supervision processes, and enhance overall organizational efficiency.</i></p>

INTRODUCTION

In hospital management, supervision of patient services and supervision of budget use must always be carried out so that it can be managed effectively, efficiently and cleanly without corruption in achieving planned goals based on the vision, mission of the hospital that has been set (Lahieng et al., 2019). This can only be achieved if the entire organization of activities in the hospital, starting from planning, implementation, supervision, to accountability, is carried out in an orderly, controlled, effective and efficient manner in accordance with established regulations (Firman, 2021). Therefore, a good supervisory system is needed, so that it can provide adequate assurance that the implementation of activities at Dr. Radjiman Wediodiningrat Mental Hospital, Lawang, Malang can achieve its goals efficiently and effectively, reliably report state financial management, secure state assets, and encourage compliance with applicable laws and regulations. This system is known as the Government Internal Control System or commonly referred to as SPIP.

To get a good SPIP maturity assessment, the implementation of control activities in each work unit must be carried out consistently starting from planning, implementation, supervision, to accountability must be carried out in an orderly, controlled, efficient and effective manner (Djamil, 2023). With this system, it is expected to be able to provide adequate assurance that the implementation of activities in a Government Agency has been carried out properly and can realize organizational goals efficiently, effectively and reliably report on state financial management, secure state assets for which it is responsible and encourage compliance with laws and regulations

(Widyatama et al., 2017). The SPIP maturity assessment guidelines refer to the Regulation of the Head of the Indonesian Financial and Development Supervisory Agency No. 5 of 2021 (Amelia & Halim, 2021).

Internal supervision in hospitals as a Public Service Agency must be carried out optimally considering the financial management pattern of public service agencies. (Dekrita, 2021) The General Service Agency provides flexibility in the form of discretion to implement sound business practices to improve services to the community in order to promote the welfare of the community, as stipulated in the Regulation of the Minister of Finance of the Republic of Indonesia No.129/PMK.05/2020 concerning Guidelines for the Management of Public Service Agencies (Hadi, 2023).

Supervision as one of the functions in Functional Management must be carried out by the leader/manager of the work unit for each activity he leads (Sitorus, 2020). In a large organization, it can be done by creating a special work unit whose main task and function is to carry out supervision in the organization (Darim, 2020). Based on Minister of Finance Regulation No. 200/PMK.05/2017 concerning Internal Control Systems in Public Service Agencies states that internal supervision in Public Service Agency Hospitals is carried out by the Internal Supervisory Unit (SPI, *Sistem Pengendalian Intern*) which is a work unit directly under the leadership of the Public Service Agency (Fadhilah et al., 2019).

Given the importance of the duties and functions of the Internal Audit Unit in terms of supervising the implementation of the Government Internal Control System in hospitals which is a form of control over the implementation of the hospital's strategic plan (Misnawati, 2018). The purpose of this study is to determine and analyze the implementation of the Government Internal Control System (SPIP, *Sistem Pengendalian Intern Pemerintah*) at Dr. Radjiman Wediodiningrat Mental Hospital, Lawang, Malang and to develop a strategic plan for the Internal Supervisory Unit (SPI) in conducting supervision of the Mental Hospital. So that the benefits in this study provide a clear picture of the implementation of the Government Internal Control System (SPIP) at Dr. Radjiman Wediodiningrat Mental Hospital, Lawang, Malang, which can assist hospital management in evaluating the effectiveness of the existing control system. It can also be used as a basis for developing a strategic plan for the Internal Audit Unit (SPI) in carrying out more effective supervision, which in turn can improve internal control and implementation of the hospital's strategic plan.

METHOD

This research was conducted at Dr. Radjiman Wediodiningrat Mental Hospital on Jalan A. Yani, Sumberporong Village, Lawang District, Malang Regency. This research was designed using a qualitative approach, which is research that analyzes and interprets text and interview results with the aim of finding the meaning of a phenomenon (Sugiyono & Lestari, 2021). This research was conducted with in-depth interviews with informants. The informants were selected based on the informant's ability to clearly describe the internal control activities in the hospital. The main informant in this study was Mr. Muhdorun, SKM as the Head of the Internal Audit Unit at the RSJ. From the Head of the Internal Supervision Unit, it was directed to take several other informants from the work unit consisting of the executor and the person in charge of the work unit. The data analysis technique used qualitative descriptive analysis and SWOT analysis.

RESULTS AND DISCUSSION

SWOT Analysis

SWOT analysis is used to determine the position of the Internal Audit Unit (SPI) as a work unit that is responsible for implementing the Government Internal Control System (SPIP) in the Mental Hospital. (SINDY, 2023). Based on the results of the identification of internal factors, external factors and analysis of these strategic factors, it has been outlined in the IFAS matrix and EFAS matrix. Furthermore, it is outlined in the SWOT analysis

Using the Space Matrix (Strategic Position and Action Evaluation) method, the results of the SWOT analysis are as follows:

X Axis Horizontal Analysis = (Strengths - Weaknesses)/2 = (1.809 - 1.038)/ = 0.385

Vertical Analysis Y-axis = (Opportunities - Threats)/2 = (1.947 - 1.087)/2 = 0.430

Thus, the coordinate points (X-axis and Y-axis) are (0.385; 0.430)

Furthermore, it is described as follows

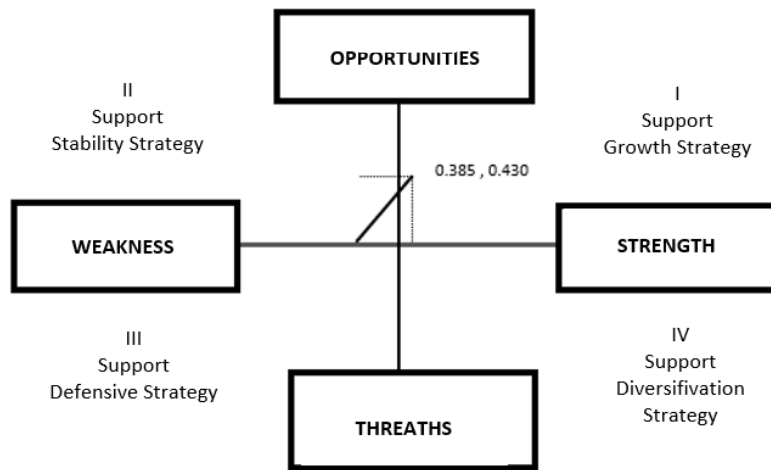


Figure 1. Space Matrix

After conducting a SWOT analysis, the results show that the position of the SPI of the Mental Hospital is in QUADRAN I which indicates that the Internal Supervision Unit (SPI) has strong internal strengths to grow in seizing existing opportunities. This position indicates that the SPI of Dr. Radjiman Wediodiningrat Lawang Hospital is recommended to further optimize its internal strengths to seize existing opportunities so that internal control supervision at the RSJ through the implementation of SPIP is getting better so that the SPIP maturity value is getting higher.

SWOT Matrix

After conducting a SWOT analysis and obtaining the results that the position of the Internal Supervision Unit (SPI) of the RSJ is in QUADRAN I, the next stage will be determining alternative strategies using the SWOT matrix. By using this matrix, it is hoped that it will be easier for SPI to determine what strategies to use when supervising internal control at the RSJ.

Table 1. SWOT Matrix Results

		Power (Strengths)	Weaknesses (Weaknesses)
		IFAS	Availability of competent human resources Availability of facilities and infrastructure Leadership commitment in order to increase the role of supervision The duties and authority of SPI are independent President Decree on the establishment of The Internal Audit Unit has easy access to all work units in conducting supervision.
EFAS			
	Opportunity	SO strategy	WO Strategy
	The existence of support from laws and regulations and government policies for the role of the Internal Audit Unit in the implementation of Internal Control in the Hospital.		Create strategies that minimize weaknesses to

<p>The high expectations of stakeholders on the role of the Internal Audit Unit to implement the Government Internal Control System in the hospital.</p> <p>The high trust and support of the board of directors and all performance employees to the Internal Audit Unit (SPI)</p> <p>The existence of information technology that supports the performance of the Internal Audit Unit</p> <p>The role of the Government Internal Supervisory Apparatus (APIP) Itjen kemenkes in the framework of implementing the government internal control system in the hospital.</p>	<p>Create a strategy that uses strengths to capitalize on opportunities</p>	<p>take advantage of opportunities</p>
Opportunity	SO strategy	WO Strategy
<p>Low understanding of the work unit of the importance of internal control of programs and activities in the work unit</p> <p>The completion of follow-up on the results of supervision by the auditee is not yet optimal.</p> <p>Public awareness of the law is increasing increased which led to lawsuits.</p> <p>There is no special team that handles the implementation of the Government Internal Control System (SPIP) in the hospital.</p> <p>Changes in policy and legislation</p>	<p>reate a strategy that uses strengths to overcome threats</p>	<p>Create strategies that minimize weaknesses and avoid threats</p>

Alternative Strategies for Internal Audit in Performing Internal Control in Hospitals

The Internal Audit Unit (SPI) is a work unit under the hospital's managing director and is directly responsible to the managing director (Wulandhani et al., 2023). In the implementation of the implementation of the Government Internal Control System (SPIP) in the Mental Hospital, it is also responsible for its implementation through supervisory activities (MEILA PS, 2023). The formulation of strategies that can be done to support the implementation of internal control in the RSJ is as follows: (1) SO strategies (optimizing strengths to capture opportunities) are: (a) Carry out optimal supervision with the support of laws and regulations and government policies. (b) Take advantage of the high trust of the board of directors and the appreciation of stakeholders for the role of the Internal Audit Unit in supervisory activities. (c) Increase auditor knowledge and information technology to facilitate supervisory performance. (d) Take advantage of the high interest and appreciation of stakeholders and the entire hospital community for the role of SPI in carrying out supervisory activities in all work units. (e) Take advantage of the ease of consultation with the functional supervisory apparatus of the Ministry of Health to support supervisory activities. (2) ST strategies (utilizing strengths to deal with threats) are: (a) Improve the knowledge and skills of the heads of work units, especially on tasks in the field of supervision. (b) Improve the ability of auditors to increase the role of SPI in conducting supervision. (c) Improve guidance and supervision. (d) Establish a Task Force for the implementation of the Government Internal Control System (SPIP) in the hospital. (e) Coordinate and consult in carrying out supervisory tasks to overcome changes in policies and laws and regulations. (3) WO strategies (minimizing weaknesses to seize opportunities) are: (a) Utilize the supervisory information system in order to improve supervisory tasks. (b) Coordinate and communicate well. (c) Utilize the budget optimally in carrying out supervision. (d) Conduct a workload analysis study in order to meet the number of human resources in the field of supervision. (e) Utilize the role of the Government Internal Supervisory Apparatus (APIP) Itjen kemenkes in efforts to improve risk management management in hospitals. (4) WT strategies (minimizing weaknesses to avoid threats) are: (a) Utilize supervisory human resources according to the priority scale. (b) Improve the completion of follow-up on the results of supervision of internal and external supervisory apparatus. (c) Carry out supervisory duties and functions in accordance with applicable regulations. (d) Optimize monitoring and evaluation activities for the implementation of supervision.

CONCLUSION

The conclusions of this study are presented as follows: (1) The implementation of the Government Internal Control System (SPIP) at Dr. Radjiman Wediodiningrat Mental Hospital is quite good in general, but each work unit still needs to improve control in the process of their activities according to the existing program. The Internal

Audit Unit (SPI) has monitored the controls carried out by the work unit, but there is no special team or task force formed to support SPI in encouraging work units to implement internal control. (2) Based on SWOT analysis using the Space Matrix method, SPI's position in internal control is in quadrant I (Supporting aggressive strategies), which shows a favorable situation. SPI has opportunities and strengths to support the implementation of SPIP in hospitals, so the strategy that must be implemented is to support aggressive growth policies. (3) Alternative SPI strategies include: (a) Forming a Task Force to guide SPIP, (b) Increasing the knowledge of the head of the work unit about inherent supervision, (c) Utilizing information technology by creating a Supervisory Information System application, (d) Implementing supervision optimally with the support of regulations and policies, (e) Utilizing trust and appreciation from stakeholders, (f) Consultation with the Government Internal Supervisory Apparatus (APIP), (g) Improving the ability of auditors through training, (h) Improving coaching and supervision, (i) Coordination in the implementation of supervision, (j) Optimizing the budget, (k) Workload assessment, (l) Utilizing the role of APIP in risk management, (m) Completion of follow-up on supervisory recommendations, (n) Implementation of tasks according to regulations, (o) Optimizing monitoring and evaluation. Based on the conclusions of this study, the following are suggested: (1) The President Director of Dr. Radjiman Wediodiningrat Hospital is advised to form an SPIP Implementation Task Force. (2) The Head of SPI is advised to: (a) Cooperate with the Hospital Information System Installation (SIRS) to create a supervisory information system application, (b) Propose the addition of functional auditors as needed, (c) Consult with APIP Itjen Ministry of Health for strengthening SPIP. (3) The head of the work unit is advised to improve internal control in all activities in accordance with applicable regulations.

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