

# **MATURITY ANALYSIS: SISTEM PENGENDALIAN INTERN PEMERINTAH (Studi Kasus : Badan Kepegawaian Negara Republik Indonesia Tahun 2018)**

**Merry Saurina Manik<sup>1st</sup> ; Dr. Nursanita, SE.,Ak., RE.,CSR<sup>2nd</sup> ;  
Dr. Drs. Harry Indradjit,SE.,Ak.,MM.,CA<sup>3th</sup>  
Magister Akuntansi  
Sekolah Tinggi Ilmu Ekonomi Indonesia  
Jakarta, Indonesia**

merrymanik@yahoo.com; nursanita1@gmail.com; harryindradjit@gmail.com

*ABSTRACT This study aims to analyze the maturity assessment of the Government Internal Control System (SPIP) in the Republic of Indonesia State Personnel Agency in 2018. The SPIP Maturity Assessment includes 5 (five) elements, namely Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring. These five elements are further broken down into 25 Sub-Elements.*

*This research method is a quantitative descriptive method using primary and secondary data in the form of policy documents, rules and Standard Operating Procedures (SOP) in the Republic of Indonesia State Personnel Agency in 2018. Data Analysis Method used in this study is Maturity Analysis which refers to the Regulations Head of the Financial and Development Supervisory Agency (BPKP).*

*The results of this study indicate that the Republic of Indonesia State Personnel Agency in 2018 has implemented the Government Internal Control System with the achievement of the "Developing" category at a score of 2.770 which means the application of internal control practices has been carried out but not well documented and its implementation is highly dependent on individual initiatives. The effectiveness of control has not been evaluated so there are many weaknesses that have not been adequately addressed.*

*Keywords: Maturity Assessment, Government Internal Control System, State Personnel Agency of the Republic of Indonesia*

### **1.1. Background**

In the Summary of Audit Results Semester II of the Supreme Audit Agency (BPK) In 2016, it was mentioned that the examination of the appointment of honorary staff to become Candidates for Civil Servants (CPNS) for the 2012-2015 fiscal year (TA) was carried out at the Ministry of Administrative Reform and Bureaucratic Reform (Ministry of PAN-RB) and the National Civil Service Agency (BKN) and 14 BKN regional offices in the regions. The results of the examination concluded that the implementation of the appointment of honorary staff to become CPNS for the period 2012-2015 was not yet fully in accordance with the provisions of laws and regulations. This conclusion is based on the weaknesses that occur in the implementation of the activities of the appointment of honorary staff to become CPNS, especially related to the weaknesses of the Internal Control System (SPI), namely the *Standard Operating Procedure (SOP)*.) has not been prepared / incomplete, SOP has not been running optimally, and the accounting and reporting information system is inadequate.

The above problems resulted in inaccurate appointment of CPNS from honorary staff and inaccurate decision making related to honorary staff.

The National Civil Service Agency, which has one of the main tasks and functions of organizing the selection of Candidates for Civil Servants every year, is of course expected to have a good internal control system so that the implementation of the CPNS selection is expected to be carried out with the principles of competitive, fair, objective, transparent, clean from the practice of Corruption, Collusion and Nepotism (KKN) and it is free of charge, both during the registration process until the process of selecting and receiving CPNS can be realized.

## **CHAPTER II LITERATURE REVIEW**

### **2.1. Review of Previous Research Results**

Several studies have been conducted by researchers and academics before on internal control. Research conducted by Kapoh, et. al. (2017) concluded that (1) In general, the internal control system implemented by the Inspectorate of North Minahasa Regency is good, because its implementation has been carried out in accordance with the elements in the Government Internal Control System (SPIP) which have been established based on

Government Regulation Number 60 of 2008 , (2) In general, the achievement of the 2016 North Minahasa regency inspectorate's strategic goals has been effective, and (3) the existing systems and procedures in the North Minahasa Regency Inspectorate are adequate, and are supported by competent employees so that they make a significant error rate. Supervision control can be resolved quickly, however, the number of employees at the Inspectorate of North Minahasa Regency is not yet ideal, resulting in the implementation of tasks not yet fully efficient .

Winarni and Kusuma's research (2017) concluded that the implementation of the government's internal control system in the Investment and Integrated Licensing Service (DPMPT) of Sleman Regency was able to meet the criteria for realizing accountability. Elements in the government's internal control system influence each other and have mutual roles in realizing accountability. From the results of the analysis, the obstacles to the implementation of the government internal control system in DPMPT Sleman Regency are the lack of financial resources and the lack of understanding of employees about the essence of the government internal control system. Facing these obstacles, more attention was paid to the implementation of budgeting so that there was no shortage of budget when the program was implemented and provided employees with a deeper understanding of the government's internal control system so that employees could understand the essence of the government's internal control system.

## 2.2. Foundation Theory

*The Grand Theory* in this study is the Supervision Theory, the *Middle Theory* is the Internal Control System and the *Applied Theory* is the Government Internal Control System (SPIP).

## 2.2.2 Government Internal Control System (SPIP)

### 2.2.3.1 Definition of Government Internal Control System (SPIP)

Internal control system according to Government Regulation no. 60 of 2008 concerning the Government Internal Control System is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding of State assets, and adherence to laws and regulations. "The Government Internal Control System (SPIP) is an internal

control system that is carried out comprehensively within the central government and regional governments.

### **2.2.3.2 Objectives of the Government Internal Control System (SPIP)**

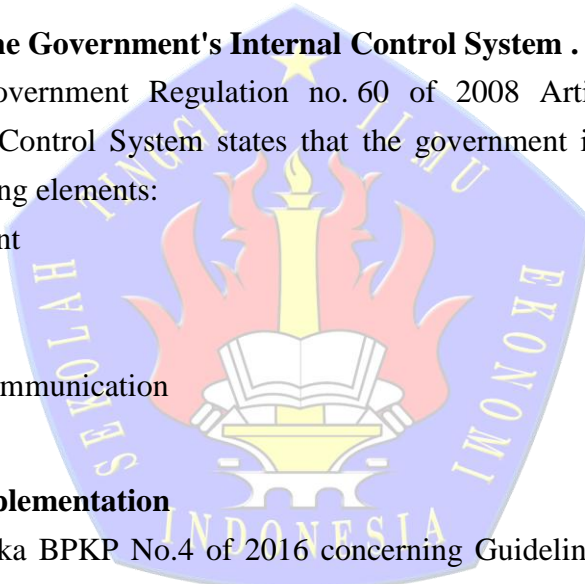
The objectives of SPIP according to Government Regulation Number 60 of 2008 article 2 (paragraph 3), are:

- 1) To provide adequate assurance for the achievement of effectiveness and efficiency in achieving the objectives of state governance,
- 2) Reliability of financial reporting,
- 3) Safeguarding state assets, and
- 4) Compliance with laws and regulations

### **2.2.3.3 Elements of the Government's Internal Control System .**

According to Government Regulation no. 60 of 2008 Article 3 concerning the Government Internal Control System states that the government internal control system consists of the following elements:

- 1) Control Environment
- 2) Control Activities
- 3) Risk Assessment
- 4) Information and Communication
- 5) Monitoring



### **2.2.4.2 Maturity Level of SPIP Implementation**

According to Perka BPKP No.4 of 2016 concerning Guidelines for Assessment and Strategies for Increasing the Maturity of SPIP that the maturity level of the implementation of the Government Internal Control System is the level of maturity / perfection of the administration of the government's internal control system in achieving the objectives of internal control in accordance with Government Regulation Number 60 of 2008 concerning Control Systems Government Intern. The level of maturity or maturity of the SPIP shows the quality of the integrated control process in the day-to-day implementation of managerial actions and technical activities of government agencies.

### **2.2.4.3 Focus on the maturity assessment of the implementation of SPIP**

The focus of the maturity assessment of the implementation of SPIP is a variable used to show the maturity level of the implementation of the SPI. These variables are the sub-

elements of SPI in Government Regulation No. 60 of 2008. There are 5 (five) elements and 25 sub-elements as the focus of the assessment. This is explained in more detail by Figure 2.2, the focus of the SPIP maturity level assessment below



**Figure 2.2 Focus of SPIP Maturity Level Assessment**

Source: Regulation of the Head of the Financial and Development Supervisory Agency of the Republic of Indonesia No. 4 of 2016

## **CHAPTER III**

### **RESEARCH METHODOLOGY**

#### **3.1 Research Strategy**

This research uses a quantitative descriptive method in the form of a case study at the State Civil Service Agency of the Republic of Indonesia for the period of 2018. The definition of descriptive method according to Sugiyono (2014: 53) is: more (independent

variables are independent variables, not independent variables, because if an independent variable is always paired with the dependent variable). " The resulting data is in the form of numbers (quantitative) and in the form of paragraph explanations of the numbers (quantitative).

Sugiyono (2016: 10-11) explains more about quantitative research methods, which are as follows: "As stated, in quantitative methods based on the philosophy of positivism, reality is seen as something concrete, can be observed with the five senses, can be categorized according to type. , shape, color and behavior, do not change, can be measured and verified. Thus in quantitative research, researchers can determine only a few variables from the object under study, and then can make instruments to measure them. "

### **3.2 Research Data**

This research is a case study at the State Civil Service Agency of the Republic of Indonesia.

The population in this study were all work units in the RI State Civil Service Agency. The s Ampel research by Sugiyono (2017: 137) is part of the number and characteristics possessed by the population . In this study, the research sample is the Inspectorate, Directorate of Performance of the State Civil Apparatus, the General Bureau and the Finance Bureau with the consideration that the research sample is considered to have represented the function criteria in the organization that you want to research, namely the criteria for the supervisory function represented by the Inspectorate, the technical function criteria represented Directorate of State Civil Apparatus Performance and administrative criteria represented by the Finance Bureau.

The sampling method in this study uses *purposive* sampling technique, namely a technique for determining research samples with certain considerations that aim to make the data obtained later to be more *representative* ( Sugiyono, 2010).

The data to be used in this study are primary and secondary data . Secondary data used in this study are supporting documents obtained when validating the maturity assessment of the government internal control system at BKN in 2018. These documents are in the form of Standard Operating Procedures (SOP) on the Regulations and Policies of the Head of BKN, minutes or related documents that explain the SOP or policy have been disseminated, supporting documents that explain that the SOP has been implemented and evaluated regularly, and applications used to monitor in real time the implementation of these policies / regulations.



### 3.3 Data Collection Methods

The data collection method in this research includes *Field Work Research* which consists of interviews and document analysis. This research was conducted using a descriptive method because this research is to analyze the implementation of the Government Internal Control System at the State Personnel Agency by assessing the maturity of the SPIP based on the assessment instrument as stipulated in the Regulation of the Head of the Financial and Development Supervisory Agency (Perka BPKP) Number 4 of 2016 concerning Guidelines for Assessment and Strategy to Increase Maturity of Government Internal Control System.

## CHAPTER IV RESULTS AND DISCUSSION

### 4.3 Analysis of Research Results

Then the document fulfillment value above is entered into the maturity score assessment table as follows:

**. Table 4:27 Maturity Score Assessment Table**

Variables / Dimensions		Weight	Maturity Value	Maturity Score Achievement
<b>Control Environment (X1)</b>		<b>30%</b>		
1	Integrity and Ethical Values	3.75%	3	0.113
2	Commitment to Competence	3.75%	3	0.113
3	Conducive Leadership	3.75%	3	0.113
4	Organizational Structure As Needed	3.75%	4	0.150
5	Delegation of Authority	3.75%	3	0.113
6	Healthy HR Development	3.75%	3	0.113
7	The role of an effective APIP	3.75%	2	0.075
8	Good working relationship with related government agencies	3.75%	3	0.113
<b>Risk Assessment (X2)</b>		<b>20%</b>		
1	Risk Identification	10%	2	0.2000
2	Risk Analysis	10%	2	0.2000
<b>Control Activities (X3)</b>		<b>25%</b>		

Variables / Dimensions		Weight	Maturity Value	Maturity Score Achievement
1	Performance Review	2.27%	3	0.068
2	Human Resources Development	2.27%	3	0.068
3	Control over Management of Information Systems	2.27%	3	0.068
4	Physical control over assets	2.27%	3	0.068
5	Determination of review indicators and performance indicators	2.27%	3	0.068
6	Separation of Functions i	2.27%	3	0.068
7	Transaction authorization and milestones	2.27%	3	0.068
8	Timely and accurate record keeping	2.27%	4	0.091
9	Restrictions on Access to Resources and Records	2.27%	3	0.068
10	Accountability and Resource Recording	2.27%	4	0.091
11	Good documentation of the Internal Control System (SPI) as well as important transactions and events	2.27%	3	0.068
<b>Information and Communication (X4)</b>		<b>10%</b>		
1	Information	5%	3	0.150
2	Effective communication	5%	3	0.150
<b>Monitoring (X5)</b>		<b>15%</b>		
1	Continuous monitoring	7.5%	3	0.225
2	Separate Evaluation	7.5%	2	0.150
Total Maturity Score				2,770

## CHAPTER V CONCLUSIONS AND SUGGESTIONS



### **5.1. Conclusion**

The maturity assessment of SPIP at the State Personnel Board of the Republic of Indonesia in 2018 reached the "developing" category with a score of 2,770. The level of development means that the State Civil Service Agency of the Republic of Indonesia has implemented internal control practices, but it is not well documented and its implementation is strongly influenced by individual initiatives. The reliability of SPIP differs from one work unit to another. The effectiveness of internal control at the BKN of the Republic of Indonesia has not been evaluated so that there are many weaknesses that have not been adequately addressed. This is because there are 4 sub-elements / dimensions where the achievement of the maturity value is quite low, namely the embodiment of the role of APIP, Risk Identification, Risk Analysis and separate evaluation where each of these sub-elements has a maturity level assessment of 2, namely developing categories which means the application of an internal control system. has been going well for the four elements but not well documented and no evaluation of the related policies.

### **5.2. Suggestion**

The State Civil Service Agency of the Republic of Indonesia must strive to increase the maturity level of its SPIP from Level 2 with criteria developing to Level 3 with defined criteria. Need improvement on sub elements / dimensions, namely

- a. APIP's Role Realization,
- b. Risk Identification,
- c. Risk Analysis
- d. Separate Evaluation.

### **5.3 Limitations of Research and Further Research Development**

Research is not carried out in all BKN work units, only in 4 (four) work units deemed to represent organizational functions in the technical, supervisory and administrative fields. Not all documents can be accessed because there are several documents related to agency confidentiality. Due to limited access to related agencies, in this case the Ombudsman, the phenomena presented are taken from free articles presented in daily newspapers. Regarding the assessment of the fulfillment of indicators in terms of the existence of documents, it cannot be separated from the subjectivity of researchers due to considerations of observations in the field.

For further research, it is expected to develop research by increasing the number of work units sampled and researching other Ministries of Institutions , in addition to striving for references related to research sources from scientific articles from similar research.

STIE Indonesia



## REFERENCE LIST

- Andersen, ES, and Jessen, SA 2003. *Project maturity in organizations, international journal of project management*, 21, pp. 457-46
- A Ifani , A ., And Firmansyah , A. 20 19 . Internal Control in the Cycle of Import Duty Acceptance for Bonded Zones (Case Study at Bekasi Customs Supervision and Service Office . *Journal of Customs Perspective*. Vol 2. No 2 .
- Alam , MM, Said, J and Azis, MAA . 201 7 . *Assessment of the Practices of Internal Control System in the Public Sectors of Malaysia . Asia-Pacific Management Accounting Journal* , Vol. 10 (1), pp. 43-62.
- Al-Thuneibat, AA, Al-Rehaily, AS, and Basodan, YA 2015 . *The impact of internal control requirements on profitability of Saudi shareholding companies. International Journal of Commerce and Management* , 25 (2), 196–217 .
- Ashfaq Khurram and Rui Zhang . 2019. *The effect of board and audit committee effectiveness on internal control disclosure under different regulatory environments in South Asia . Journal of Financial Reporting and Accounting* ISSN: 1985-2517 .
- Ayagre, Philip. 2014. *The effectiveness of Internal Control Systems of banks: The case of Ghanaian banks. International Journal of Accounting and Financial Reporting*. Vol. 4, pp. 377-389
- Chalmers , K., Hay, David and Khlif, Hichem . *Internal Control In Accounting Research: A Review. Journal of Accounting Literature*. Volume 42, June 2019, Pages 80-103 .
- Chee Chong , H. , Ramayaha, T and Subramaniam , C. 2018. *The relationship between critical success factors, internal control and safety performance in the Malaysian manufacturing sector. Safety Science* 104, 179-188.
- Channar, Z., Talreja, S. and Bai, M. 2015. *Impact of human capital variables on the effectiveness of the organizations. Pakistan Journal of Commerce and Social Sciences (PJCSS) ISSN 2309-8619, Johar Education Society, Pakistan (JESPK), Lahore, Vol. 9, Iss. 1, pp. 228-240.*
- Committee of Sponsoring Organizations of the Tradeway Commission (COSO). 2013. Internal Control - Integrated Frame k. <http://www.coso.org/>. Downloaded on June 16, 2015 .*

Chunli , L., Bin, L and Wei, S. 2017. *Employee quality, monitoring environment and internal control. China Journal of Accounting Research. Volume 10, Issue 1* , March 2017, Pages 51-70 .

C. Wright Mills . 1959. *The Sociological Imagination* . Oxford University Press .

Dessler, Gary. 2009. *Human Resource Management book 1*. Jakarta: Index .

Donelson , Dain C. , Ege, Matthew S and McInnis , John . 2017. *Internal Control Weaknesses and Financial Reporting Fraud* . Auditing: A Journal of Practice & Theory . Vol. 36, No. 3, pp. 45-69 .

Fangzun , Y., Luying, X., Junrui, Z and Wei, S. 2018 . *Political connections, internal control and firm value: Evidence from China's anti-corruption campaign* . *Journal of Business Research* Volume 86 , May 2018, Pages 53-67 .

Hasan, Iqbal. 2006. *Analysis of Research Data with Statistics*. Jakarta: Earth Literacy .

Hao, Dong Yang., Qi, Guo You and Wan, Jing. 2018 . *Corporate Social Responsibility , Internal Controls, and Stock Price Crash Risk: The Chinese Stock Market*. Sustainability 2018, 10, 1675.

Hoesada, Jan. 2016. *The Interest of Government Accounting Gathering*. Jakarta: Four Salemba

Indonesian Accountants Association (IAI). 2015. *Module Chartered Accountant Information System and Internal Control* . Jakarta: Indonesian Accounting Association .

Summary of Audit Results Semester II of the 2016 Supreme Audit Agency (BPK) .

Kadarisman, M. 2013. *Human Resource Development Management* . Jakarta: Rajawali

Karagiorgos, Theofanis, Drogalas, George, Giovanis, Nikolaos. 2014. *Evaluation of the effectiveness of internal audit in Greek hotel business. International Journal of Economic Sciences and Applied Research*. Vol 4. pp. 19-34

Kapoh, Octaviani M, Ventje Ilat, Jessy DL Warongan. 2017. *Analysis of the Implementation of Internal Control Systems at the Inspectorate of North Minahasa Regency* . *Journal of Going Concern Accounting Research* 12 (2): 213-223 .

Karim, N ., Abd Nawawi, A . S and Ahmad , S . A . P. 2018. *Inventory control weaknesses - a case study of lubricant manufacturing company* . *Journal of Financial Crime*, 08 May 2018, Vol. 25 (2), pp.436-449

Kawedar , W , Sodikin, Handayani, S and Purwanto , A. 2019 . *I Good Governance , Internal Control Systems, and Financial Performance of Public Sector Organizations. Journal of Business Strategy Management and Entrepreneurship. Vol 13 No 2 .*

Kewo, Cecilia.L . 2017. *The Influence of Internal Control Implementation and Managerial Performance On Financial Accountability Local Government in Indonesia . International Journal of Economics and Financial Issues , 7 (1), 293-297.*

Kim, Jeng-Bon., Lee Jay Junghun., And Park, Jong Chool. 2019. *Internal Control Weakness and the Asymmetrical Behavior of Selling, General, and Administrative Costs . Sage Journal .*

Kinyua, J . , Gakure, R., Gekara, M and Orwa , G. 2015. *Effect of Internal Control Environment on the Financial Performance of Companies Quoted in the Nairobi Securities Exchange. International Journal of Innovative Finance and Economics Research 3. Vol 4. pp. 29-48*

Kulikova, LI and Satdarova.DR 2016. *Internal control and compliance-control as effective methods of management, detection and prevention of financial statement fraud . Academy of Strategic Management Journal*

Kusuma, RP and Winarni, F. 2017. *Implementation of Internal Control System of Government Accountability Realizing di Department of Investment and Integrated Licensing Services Sleman*

Nguyen, T and Duong, NH 2015. *A Theoretical Model Studying The Impact Of Internal Control On Performance And Risks Of Vietnam Commercial Banks . International Conference on Accounting, ICOA 2015, Danang, Vietnam .*

Madesen, PM, Karamoy, H and Lambey, L . 2018 . *Analysis of the Application of the Government Internal Control System (SPIP) to the Regional Property of the Bitung City Government. Journal of Accounting and Auditing Research .*

Mardian , Sepky ., Nissa, Izzatun and Nasution , Nursanita . 2019. *The Determination Of Sharia Governance On Baitul Maal Wa Tamwil (Bmt) In Depok City . Journal of Islamic Economics and Business. Vol 5, No 2 .*

Merton, Robert. 1957. *Social Theory and Social Structure .*

Mulyadi. 2016. *Accounting System . Jakarta: Four Salemba .*

Munaiseche, CV, Ilat, V and Lambey , R. 2018. *Analysis of the Application of Internal Control Systems on Performance and Receipt of Parking Charges at the Manado City Transportation Service . Journal of Going Concern Accounting Research 13 (4), 875-883 .*



Nazir , Mohammad, Ph.D. (2011). Research methods. Jakarta: Ghalia Indonesia .

Oussii, Ahmed Atef and Taktak, Nelia Boulila. 2018 . *The impact of internal audit function characteristics on internal control quality* . ISSN Managerial Auditing Journal : 0268-6902

Paneo, Fitrianti ., Sondakh , Julie and Morasa , Jenny. 2017. The implementation of the internal control system of government (SPIP) on K abupaten G orontalo. ejournal.unsrat.ac.id.

Pujiono , Dodik Slamet ., Sukarno , Hari and Puspitasari , Novi. 2016. The Effect of Internal Control Systems on Regional Financial Management and Local Government Performance (Study in North Maluku Province) . Journal of Business and Management Vol. 10, No.1 . Thing. 68 - 81 .

Purba, R ahima., Umar, Haryono and Pramana, Silvia. 201 9 . Minimization of Level One Financial Accounting Record Saji Through the Local Government Role And Function S PIP d i Revenue Medan. Journal of Business and Public Accounting. Vol 10 No 1 (2019) .

Rahim , SA, Nawawi , A and Salin , PA 2017. *Internal control weaknesses in a cooperative body: Malaysian experience* . International Journal of Management Practice , Inderscience Enterprises Ltd , vol. 10 (2), pages 131-151.

Robbins, Stephen, 2006, “Organizational Behavior”, Prentice Hall, tenth edition of Sabardini, 2006, “Improved Performance Through Work Behavior Based on Emotional Intelligence”, Business Review, Vol. 7, No.1.

Rondonuwu, S intje and Soeda, E .B. 201 8 . I science and technology Government Internal Control Systems At the Department of Industry and Trade of North Sulawesi province . Journal of accounting science and technology for society.

R. Terry, George. Management Principles. Jakarta: Earth Literacy, 2006 .

Sari, Dicka Bella Murtika ., Wiyanti, Anita and Masitoh, Endang .2017. The Influence of Government Internal Control Systems and Human Resources Competence on the Effectiveness of Regional Financial Management . IENACO (Industrial Engineering National Conference) 2017 .

Siagian, P. Sondang. 2005. *Management Functions* . Jakarta: Earth Literacy

Sondole, Erlis Milta Rin et al. 2015. The influence of work discipline, motivation and supervision on employee performance at PT. Pertamina (Persero) marketing unit VII Pertamina BBM Bitung. EMBA Journal. 3: 652 .



Soedaryono.2000. Office Procedure. Jakarta: Earth Literacy .

Sugiyono. (2014). Educational Research Methods with Quantitative Approaches, Qualitative, and R & D. Bandung: Alfabeta .

Sugiyono. (2016). Quantitative Research Methods, Qualitative and R & D. Bandung: PT Alfabet.

Sugiyono. (2017). Quantitative Research Methods, Qualitative, and R & D. Bandung: Alfabeta, CV .

Taylor. Frederick Winslow, " *The Principles of Scientific Management*", New York: Cosimo, 2006.

Wei, S., Ying, C and Bing, L. 2018. *Does corporate integrity improve the quality of internal control?* . *China Journal of Accounting Research* 407-427.

Winarni, F and Kusuma, R. 2017. Implementation of the Government's Internal Control System in Achieving Accountability in the Investment Service and Integrated Licensing Service of Sleman Regency . [journal.student.uny.ac.id](http://journal.student.uny.ac.id) .

Yahya, Yohannes. 2006. *Introduction to Management* , Yogyakarta: Graha Ilmu

Yasmin , Y. 2018. Government Internal Control System in Measuring Government Performance in Bandung Regency. *Accounting Scientific Journal*, Faculty of Economics. Vol 4 No 1.

Yuniarti, R and Ariandi , I. 2017 . *The effect of internal control and anti-fraud awareness on fraud prevention (A survey on inter-governmental organizations)* . *Journal of Economics. Business and Accountancy* . Vol. 5. pp 128-137.

Quentin Skinner, ed. 1985. *The Return of Grand Theory in the Human Sciences*. Cambridge University Press.

Zakaria, K. M. , Nawawi, A and Salin, Ahmad SAP2016. *Internal controls and fraud - empirical evidence from oil and gas company* . *Journal of Financial Crime*, 03 October 2016, Vol. 23 (4), pp . 1154-11 .

Law Number 8 Year 1974 Concerning Personnel Principles .

Law of the Republic of Indonesia Number 32 of 1999 concerning Amendments to Law Number 3 of 1998 concerning the State Revenue and Expenditure Budget for the 1998/1999 Budget As Amended by Law Number 7 of 1998

Law of the Republic of Indonesia Number 43 of 1999 concerning Amendments to Law Number 8 of 1974 Concerning the Principles of Employment

Law No. 17 of 2004 concerning State Finance .

Law No. 1 of 2004 concerning State Treasury .

Law No. 15 of 2004 concerning Responsibility and Management Audit  
State Finance .

Law of the Republic of Indonesia 5 of 2014 concerning State Civil Servants

Presidential Instruction of the Republic of Indonesia Number 1 of 1989 concerning  
Guidelines for Implementing Inherent Supervision .

In struksi P res iden 15 Year 1983 on Guidelines for Supervision .

P eraturan P he Government No. 101 of 2000 concerning Education and Training for Civil  
Service Positions .

Government Regulation No. 08 of 2006 concerning Financial Reporting and Performance  
of Government Agencies .

Indonesian Government Regulation No.60 Year 2008 on Internal Control Systems P he  
Government .

Minister of Home Affairs Regulation No. 04 of 2008 concerning Guidelines for Reviewing  
Regional Government Financial Reports .

Decree of the Minister of State Apparatus Empowerment Number: Kep / 46 / M.Pan /  
4/2004 concerning Guidelines for the Implementation of Inherent Supervision in  
Government Administration

Regulation of the Head of the Republic of Indonesia Financial and Development  
Supervisory Agency No. 4 of 2016 concerning Guidelines for Assessment and Strategies  
for Increasing Maturity of Government Internal Control Systems.