MATURITY ANALYSIS: SISTEM PENGENDALIAN
INTERN PEMERINTAH
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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 (DPMPPT) 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 DPMPPT 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 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>
<thead>
<tr>
<th>Variables / Dimensions</th>
<th>Weight</th>
<th>Maturity Value</th>
<th>Maturity Score Achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Control Environment (X1)</td>
<td>30%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Integrity and Ethical Values</td>
<td>3.75%</td>
<td>3</td>
<td>0.113</td>
</tr>
<tr>
<td>2 Commitment to Competence</td>
<td>3.75%</td>
<td>3</td>
<td>0.113</td>
</tr>
<tr>
<td>3 Conducive Leadership</td>
<td>3.75%</td>
<td>3</td>
<td>0.113</td>
</tr>
<tr>
<td>4 Organizational Structure As Needed</td>
<td>3.75%</td>
<td>4</td>
<td>0.150</td>
</tr>
<tr>
<td>5 Delegation of Authority</td>
<td>3.75%</td>
<td>3</td>
<td>0.113</td>
</tr>
<tr>
<td>6 Healthy HR Development</td>
<td>3.75%</td>
<td>3</td>
<td>0.113</td>
</tr>
<tr>
<td>7 The role of an effective APIP</td>
<td>3.75%</td>
<td>2</td>
<td>0.075</td>
</tr>
<tr>
<td>8 Good working relationship with related government agencies</td>
<td>3.75%</td>
<td>3</td>
<td>0.113</td>
</tr>
</tbody>
</table>

Risk Assessment (X2) | 20%

<table>
<thead>
<tr>
<th>Variables / Dimensions</th>
<th>Weight</th>
<th>Maturity Value</th>
<th>Maturity Score Achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Risk Identification</td>
<td>10%</td>
<td>2</td>
<td>0.2000</td>
</tr>
<tr>
<td>2 Risk Analysis</td>
<td>10%</td>
<td>2</td>
<td>0.2000</td>
</tr>
</tbody>
</table>

Control Activities (X3) | 25%
<table>
<thead>
<tr>
<th>Variables / Dimensions</th>
<th>Weight</th>
<th>Maturity Value</th>
<th>Maturity Score Achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Performance Review</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>2 Human Resources</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>Development</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Control over Management of Information Systems</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>4 Physical control over assets</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>5 Determination of review indicators and performance indicators</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>6 Separation of Functions i</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>7 Transaction authorization and milestones</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>8 Timely and accurate record keeping</td>
<td>2.27%</td>
<td>4</td>
<td>0.091</td>
</tr>
<tr>
<td>9 Restrictions on Access to Resources and Records</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
<tr>
<td>10 Accountability and Resource Recording</td>
<td>2.27%</td>
<td>4</td>
<td>0.091</td>
</tr>
<tr>
<td>11 Good documentation of the Internal Control System (SPI) as well as important transactions and events</td>
<td>2.27%</td>
<td>3</td>
<td>0.068</td>
</tr>
</tbody>
</table>

**Information and Communication (X4) 10%**

<table>
<thead>
<tr>
<th></th>
<th>Weight</th>
<th>Maturity Value</th>
<th>Maturity Score Achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Information</td>
<td>5%</td>
<td>3</td>
<td>0.150</td>
</tr>
<tr>
<td>2 Effective communication</td>
<td>5%</td>
<td>3</td>
<td>0.150</td>
</tr>
</tbody>
</table>

**Monitoring (X5) 15%**

<table>
<thead>
<tr>
<th></th>
<th>Weight</th>
<th>Maturity Value</th>
<th>Maturity Score Achievement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Continuous monitoring</td>
<td>7.5%</td>
<td>3</td>
<td>0.225</td>
</tr>
<tr>
<td>2 Separate Evaluation</td>
<td>7.5%</td>
<td>2</td>
<td>0.150</td>
</tr>
</tbody>
</table>

**Total Maturity Score**

2,770

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**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 Ombusman, 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.

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