

OPERATIONAL AUDITS ON EMPLOYMENT AND PAYMENT SYSTEMS IN THE INTEGRATED WASTE MANAGEMENT UNIT OF DKI JAKARTA ENVIRONMENTAL SERVICE

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Abstract - *The employment systems and payroll systems is very important in an organization, it needs attention in this regard because the value is material and there are often mistakes both intentional and unintentional. The purpose of this research is to look at the personnel management system and payroll and, to see weaknesses or deviations in the application of the staffing and payroll systems in the Integrated Waste Management Unit of the DKI Jakarta Environmental Agency.*

The method used in this study is a qualitative method that is research that produces findings that cannot be achieved or obtained using statistical procedures or other methods of quantification or measurement. In this study, researches observed problems that occurred in the Unit of the DKI Jakarta Environmental Agency in order to be a material for discussions and consideration for companies regarding solutions to these problems.

The results showed that the employment and payroll management system in the Integrated Waste Management Unit of the DKI Jakarta Environmental Service has been running well and effectively, has complied with and has implemented a management system in accordance with the applicable Standard Operating Procedures and Regulations and two weaknesses or irregularities were found in the application of the staffing system and payroll, namely, there is no written payroll SOP and the number of signing of payroll documents which are considered less effective.

Keywords: *Operational Audits, Employment, Payroll, Effectively and SOP*

Abstrak - *Sistem pengelolaan kepegawaian dan penggajian sangat penting dalam organisasi, perlunya perhatian dalam hal tersebut dikarenakan nilai yang bersifat material dan sering terjadi kesalahan baik yang disengaja maupun tidak disengaja. Tujuan penelitian ini adalah untuk mengetahui sistem pengelolaan Kepegawaian dan Penggajian serta, untuk mengetahui adanya*

kelemahan atau penyimpangan dalam penerapan sistem kepegawaian dan penggajian di Unit Pengelola Sampah Terpadu Dinas Lingkungan Hidup DKI Jakarta.

Metode yang digunakan dalam penelitian ini adalah metode kualitatif yaitu penelitian yang menghasilkan penemuan-penemuan yang tidak dapat dicapai atau diperoleh dengan menggunakan prosedur-prosedur statistik atau cara-cara lain dari kuantifikasi atau pengukuran. Dalam penelitian ini, peneliti mengamati permasalahan yang terjadi di Unit Pengelola Sampah Terpadu Dinas Lingkungan Hidup DKI Jakarta agar menjadi bahan diskusi dan pertimbangan bagi perusahaan mengenai solusi atas permasalahan tersebut.

Hasil penelitian menunjukkan bahwa sistem pengelolaan kepegawaian dan penggajian di Unit Pengelola Sampah Terpadu Dinas Lingkungan Hidup DKI Jakarta sudah berjalan dengan baik dan efektif, telah patuh dan menjalankan sistem pengelolaan sesuai dengan Standar Operasional Prosedur dan Peraturan-Peraturan yang berlaku dan ditemukan adanya dua kelemahan atau penyimpangan dalam penerapan sistem kepegawaian dan penggajian yaitu, tidak adanya SOP penggajian tertulis dan banyaknya penandatanganan berkas dokumen penggajian yang dinilai kurang efektif.

Kata Kunci : *Audit Operasional, Kepegawaian, Penggajian, Efektifitas, dan SOP*

I. INTRODUCTION

Operational Audit is one of the evaluations of the various operational activities of the organization and the goal is to assess whether the implementation of these operational activities has been carried out economically, effectively and efficiently. If it has not been implemented as it should be, then the auditor will provide recommendations or suggestions so that in the future it will be better, namely it can improve performance and internal control and increase the company's operational efficiency.

According to Santoyo Gondodiyoto (2007) in his book entitled Information Systems Audit, operational audit is an operational activity of an organization that aims to check the efficiency and effectiveness of company operations. Operational inspection activities will be of considerable benefit to a company because it can support the smooth running of the company's operations towards the company's future sustainability.

One of the factors for conducting an operational audit is to assess the effectiveness, efficiency, and economy in operations and internal control of the organization. Internal control plays a role in protecting the assets of the organization, checking the accuracy and correctness of accounting data, advancing efficiency in operations and ensuring that management policies that have been set are followed by all parties directly involved in the organization's operational activities.

One form of resources that exist within the organization is human resources that can be maintained by providing adequate wages and work facilities. Therefore, organizations need to manage the staffing and payroll systems. In managing this staffing and payroll system, an organization needs a control system that can ensure that all operational activities in the organization are carried out according to a predetermined plan and always lead to the goals the organization wants to achieve.

Human Resources (HR) is one of the main factors in an organization. HR is a potential asset owned by an organization and plays an important role in achieving organizational goals. Human resources are likened to the driving force in an organization. The goals, vision, mission and strategy of the organization will not be useful if human resources cannot be managed properly. Organizational goals can be implemented based on the vision and mission of the organization. Therefore, human resources need to be managed properly and professionally in order to create a balance between human resource needs and the demands and business progress of a company.

The success of an organization in achieving its goals is influenced by the parties that are members of the organization. The process of organizational self-development consists of a modernization process, a process of renewal, a development process, a process of changing mindsets, attitudes and behaviors directed towards achieving better goals. Therefore, organizations must be selective in recruiting competent employees. In order to meet the need for qualified employees, organizations must incur large costs, starting from the costs of recruiting employees, training and compensation.

(Syarifudin, 2008) states that indeed in conducting operational audits, the things that become standards for determining audit results that are useful for top management are very diverse so that to determine a standard of efficiency and effectiveness of each organization can be different, it must be adjusted to the conditions at hand, however, operational audits or management audits are important to carry out because the results of these audits can be very useful recommendations for management to determine and assess whether the policies and activities of the organization are correct or require improvement so that they will affect the survival of the organization.

In this case the staffing and payroll system must provide a level of salary and wages in accordance with employee services, working hours, working days and employee loyalty to superiors even though overtime hours are not counted and paid on time. Personnel and payroll management systems are very important in an organization because these classifications and allocations are very material.

Based on the description above, it is known that the Personnel and Payroll management system needs attention because the value is material and there are frequent mistakes, both intentional and unintentional.

Personnel management system can be measured by quality resources. Quality human resources will certainly have a positive impact on an organization. This positive impact will affect the performance of employees in the organization.

Employee performance is a very important starting point for creating performance within the agency. A government agency, in an effort to implement it in a better direction, needs to know the character or nature of these employees so that we can direct them according to their respective characters.

Mangkunegara, in Zulkarnain (2012: 20) states that employee performance or it can be said as work performance, the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him. If something you want to achieve can be achieved, then the goal is effective. One way of measuring employee performance can be assessed from the recruitment of competent employees, training and a payroll system that is in accordance with government policy.

Effectiveness is a key element of organizational activities in achieving predetermined goals or objectives. When viewed from the aspect of successful goal achievement, effectiveness focuses on the level of achievement of the goals of an organization. Furthermore, in terms of timeliness, effectiveness is the achievement of predetermined targets on time by using certain resources that have been allocated to carry out various activities within government agencies.

The payroll management system can be carried out by means of government policies based on the regional Minimum Wage (UMR). Based on Government Regulation Number 78 of 2015 article 1 paragraph (1) states that wages are the rights of workers / laborers that are received and expressed in the form of money as compensation from employers or employers to labor workers who are determined and paid according to an employment agreement, agreement, or laws and regulations, including allowances for workers / laborers and their families for a job and / or service that has been or will be performed.

Article 4 paragraph (2) states that the appropriate income as referred to is given in the form of: Wage and Non-Wage Income.

1. The wage policy includes:
 - a. Minimum wage;
 - b. Overtime pay;
 - c. Wages for absent from work due to absence;
 - d. Wages for not coming to work for doing activities outside of work;
 - e. Wages for exercising the right to take time off from work;
 - f. Wage payment form and method;
 - g. Wage fines and deductions;
 - h. Things that can be calculated with Wages;
 - i. Wage structure and scale that is proportional;
 - j. Wages for severance pay; and
 - k. Wages for calculating income tax.

2. The wages as referred to consist of the following components:
 - a. Wages without allowances;
 - b. Basic wage and fixed allowances; or
 - c. Basic wage, fixed allowance and non-fixed allowance.

Article 5 paragraph (2), in the event that the Wage component consists of the main Wage and a regular allowance. The amount of the basic wage is at least 75% (seventy five percent) of the total basic wage and fixed allowances.

Based on the above background, the researcher raised the title "**Operational Audit of the Personnel and Payroll System in the Integrated Waste Management Unit of the DKI Jakarta Environmental Agency**".

Problem Formulation

Based on the description above, the problem of this research can be identified as follows:

1. Is the personnel and payroll management system in the Integrated Waste Management Unit of the DKI Jakarta Provincial Environment Agency working effectively?
2. Has the personnel and payroll management system at the Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Agency comply with the standard operating procedures and regulations?
3. Are there still any weaknesses or irregularities in the application of the staffing and payroll systems at the Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Agency?

II. BASIS OF THEORY

Definition of Audit

According to Arens, Elder, and Beasley (2014: 2) auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between that information and predetermined criteria. The audit must be carried out by a competent and independent person.

Definition of Operational Audit

According to Sukrisno Agoes (2012: 11) an operational audit is an examination of the operations of a company, including accounting policies and operational policies that have been determined by management, to find out whether these operations have been carried out effectively, efficiently and economically.

The Purpose of Operational Audit

Operational audit is primarily intended to identify activities, programs, activities that require improvement or refinement with the aim of producing improvements in the management of structures and achieving results from objects that are efficient, effective and economical.

1. Assess the performance of management and various functions within the company.
2. To assess whether the various resources owned by the company have been used efficiently and economically.
3. To assess the effectiveness of the company in achieving the goals set by top management.
4. Ensuring adherence to established managerial policies, plans, procedures and government regulatory requirements.
5. Identifying potential problem areas at an early stage to determine preventive action to be taken.
6. To provide recommendations to top management to improve weaknesses in the application of the internal control structure, management control system and company operational procedures in order to increase the efficiency, economy and effectiveness of the company's operational activities.

Definition of Human Resources

According to Bintoro and Daryanto (2017: 15) state that human resource management, abbreviated as HRM, is a science or a way to regulate the relationships and roles of resources (labor) owned by individuals efficiently and effectively and can be used optimally so that they can be achieved. the common goal of the company, employees and society is maximized.

Definition of Payroll Systems

According to Mulyadi (2016) the definition of salary and wages, namely salary is generally a payment for the delivery of services made by employees who have managerial levels, generally salaries are paid regularly per month.

From this opinion, it can be concluded that salary is the payment for service delivery to employees who are paid regularly every month and can increase employee motivation to work more effectively. Employees have helped the company to achieve company goals, so the company needs to pay salaries to employees and get paid each month.

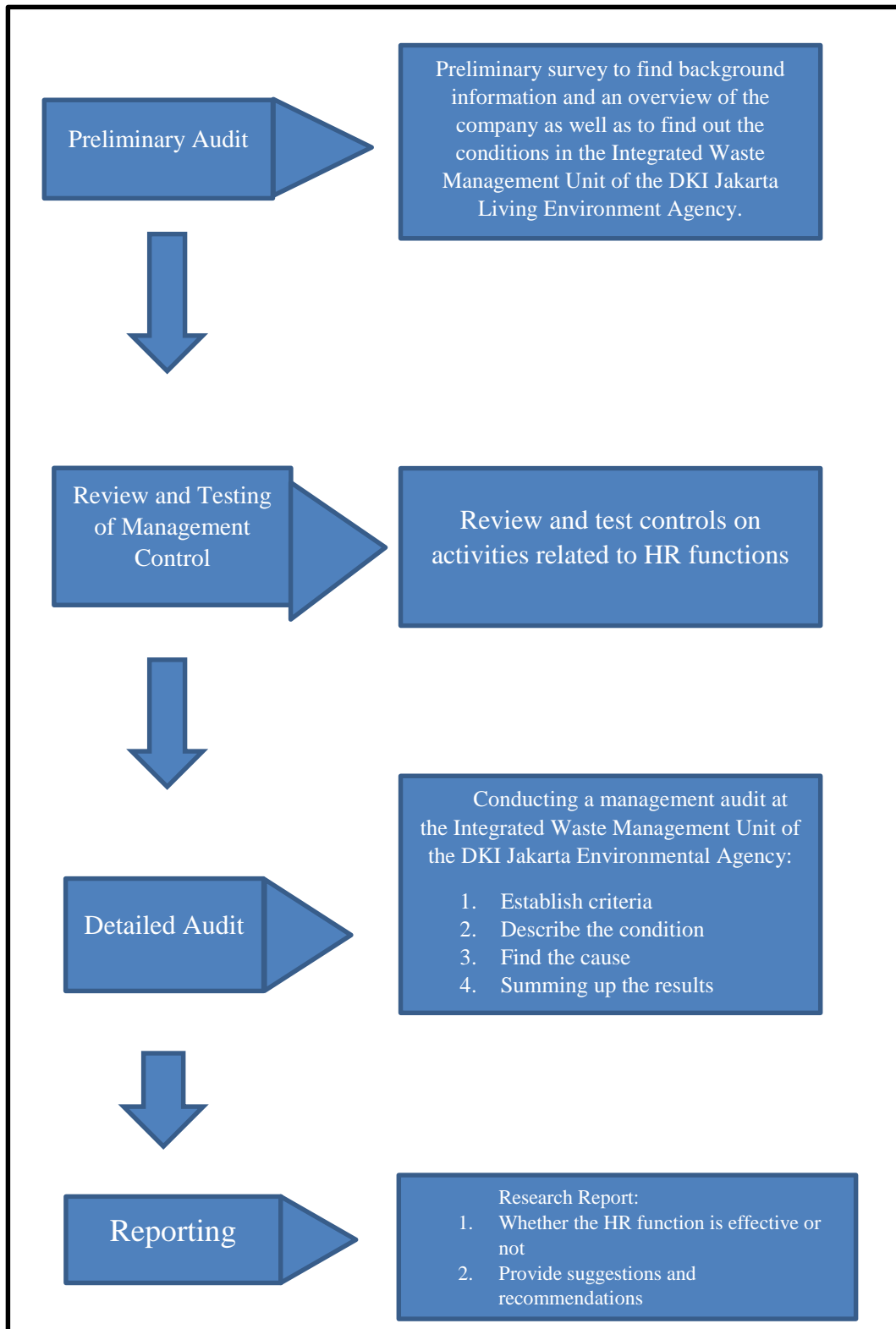
Relationship Between Research Variables

Human resources play an important role in the progress of a company. Human resources are considered important because they affect the effectiveness of the organization, and are the main function of the company in running its business and increasing the added value of the company. In general, the human resources function plays an important role and responsibility to obtain qualified human resources according to the competitive advantage of a business. Human resources are the company's most important asset and enable other resources to work. The human resources function department is required to take careful and appropriate action or selection to achieve predetermined targets and targets.

The personnel and payroll system operational audit aims to assess whether human resource policies and procedures and activities have met the company's objectives and are running effectively by detecting problems in the work process / activity that has been carried out. The existence of the HR audit process that the author does is expected to help management in developing the potential that exists in the company, especially in terms of human resources. This research only focuses on the human resource function to assess and analyze programs in that function and to follow up on existing problems so that the auditor can determine recommendations for improvements to be given to management. The scope of this research will be focused on activities such as; HR planning, recruitment, employee selection and placement, employee training and development, career planning and development, employee performance appraisal systems, policies for welfare, occupational health and safety, employment relations, employee job satisfaction, employment termination policies (PHK).

Research Conceptual Framework

Picture 2.1 Research Conceptual Framework



Source: Developed for this research, 2020

III. RESEARCH METHOD

Research Strategy

The research strategy used is descriptive qualitative with a case study research strategy. This study used a qualitative descriptive strategy with a case study approach because the researcher wanted to describe the Human Resource (HR) management system and the influence of the effectiveness of employee performance.

This research was conducted at the Integrated Waste Management Unit at the DKI Jakarta Provincial Environmental Service since 2016-2019 which is located in 3 villages, namely Ciketing Udik Village, Cikiwul Village and Sumur Batu Village, Bantargebang District, Bekasi City. And the land status belongs to the DKI Jakarta Provincial Government. Started operating since 1989 by the DKI Jakarta Provincial Ministry of Environment Agency (BKLH).

To be able to take measurements, each social phenomenon is translated into several problem components, variables and indicators. Each variable that is determined is measured by providing different number symbols according to the category of information related to that variable. By using these numeric symbols, it can produce a generally accepted conclusion in a parameter.

Data Collection Method

1. Field Research

Data collection in this form is a questionnaire (Questionnaire). A list of questions (questionnaire) is a list of questions for a specific purpose that enables a system analyst to collect data and opinions from selected respondents. This list of questions will then be sent to the respondents who will fill in according to their opinion. According to Sugiyono, a questionnaire (questionnaire) is a data collection technique that is done by giving a set of questions or written statements to respondents to answer.

2. Research Library

Data collection in this form is, looking for materials that can be used as references in this study. These materials include books, the internet and other sources related to the topic of this research discussion.

3. Observation

Observation involves all senses (sight, hearing, smell, smell and taste). Recording of results can be done with the help of an electronic recording device. The observations of this research are direct researchers at the Integrated Waste Management Unit at the DKI Jakarta Provincial Environmental Agency to obtain more actual data and to find out whether the HR management system and payroll is effective or not.

4. Documentation

Collecting data through written or electronic documents from institutions or institutions. Documentation is needed to support the completeness of other data.

Data Analysis Method

Non-Statistical Analysis

In conducting research, researchers use non-statistical or qualitative data analysis techniques, namely research that produces findings that cannot be obtained by other means of measurement. Researchers observe the facts of problems that occur in the Integrated Waste Management Unit of the DKI Jakarta Environmental Service so that it can be discussed about solutions to problems regarding the Operational Audit of the personnel and payroll system. The researcher took the following steps which were the operational audit planning stage:

Preliminary

Preliminary audits were conducted to obtain background information on the company. This audit is carried out to analyze various information that has been obtained to identify things that contain weaknesses in the company. The activities contained in the preliminary audit are:

1. Physical Observation

At this stage, the researcher submits a research request to the company to conduct a direct review or observation to the company to get a real picture of the activities that take care of staffing and payroll and see the physical condition of the parts in the company.

2. Looking for Written Data

Researchers collect written documents such as organizational structure, job descriptions and responsibilities, personnel and payroll system procedures and other documents needed as a comparison between observations and policies and procedures established by the company. The researcher also held a discussion with the head of the personnel and payroll division of the DKI Jakarta Environmental Agency's Integrated Waste Management Unit to find a complete picture of staffing and payroll activities.

3. Interview

Researchers conducted interviews with related employees orally in order to obtain information to identify any problems that occurred in processes related to employment and payroll. By conducting this interview, the researcher can use a questionnaire to get general information about the company and the activities of the company's production function to be audited so that the researcher can determine the objective of the interim audit.

4. Survey Memoranda

After conducting preliminary research, the researcher compiles the survey memoranda. This memoranda is the final report but is only a tool for organizing the interim findings obtained during the preliminary examination. This memoranda is used as a guide for carrying out a more in-depth and detailed examination.

IV. RESULTS AND DISCUSSION

Description of Company Profile

In 1961 the handling of waste, which was increasingly accumulating, was carried out by an agency established by the DKI Jakarta government. At that time, personnel and supporting facilities in carrying out waste management and handling were still very limited.

The Environmental Service is the implementing element of government affairs in the environmental sector, which was formed in 2017 with Governor Regulation Number 284 of 2016. The Environmental Service is the result of a merger between the Regional Environmental Management Agency and the Sanitation Service.

The Environmental Agency in the waste management process has an Integrated Waste Management Unit (UPST) operating since 1989 by BKLH DKI Jakarta Province and BKL West Java Province which was later revised with approval letters for environmental feasibility of AMDAL, RKL and RPL No. 660.1 / 206.BPLH.AMDAL / III / 2010 dated March 11, 2010. The Bantargebang Final Disposal Site, which has now changed its name to the Bantargebang Integrated Waste Disposal Site (TPST), has undergone various changes, the final destination for the capital's garbage disposal was first established on the basis of cooperation between the Bekasi City Government and the DKI Jakarta Provincial Government.

The Integrated Waste Management Unit is led by a Unit Head who in carrying out its duties and functions is under and responsible to the Head of the Service. The Environmental Agency's Integrated Waste Management Unit has strategic activities in the form of:

1. Bantargebang TPST Management.
2. Independent waste management in the area.
3. Management Plan *Intermediate Treatment Facilities* (ITF).

The volume of waste from Jakarta to Bantargebang TPST averages around 7,000 to 8,000 tonnes per day served by 1,200 garbage trucks, of which 60% is domestic or household waste. Over time, even though we already have land for the TPA, optimal efforts are still being made to handle the waste. Even since the enactment of the waste management law (Indonesia, 2008), efforts to improve the management of TPST have continued to this day.

The Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Agency is located in 3 villages, namely Ciketing Udik Pangkalan V Village, Cikiwul Village, and Sumur Batu Village, Bantargebang District, Bekasi City. The area is 110.3 Ha and has an administration office at Jalan Mandala V No. 67 Cililitan, East Jakarta.

Vision and Mission of The Environmental Agency DKI Jakarta

Environmental Agency The vision of the DKI Jakarta Environmental Service is:

"Jakarta is a new, clean modern city with a clean cultured community and excellent public services."

The missions of the DKI Jakarta Environmental Service include:

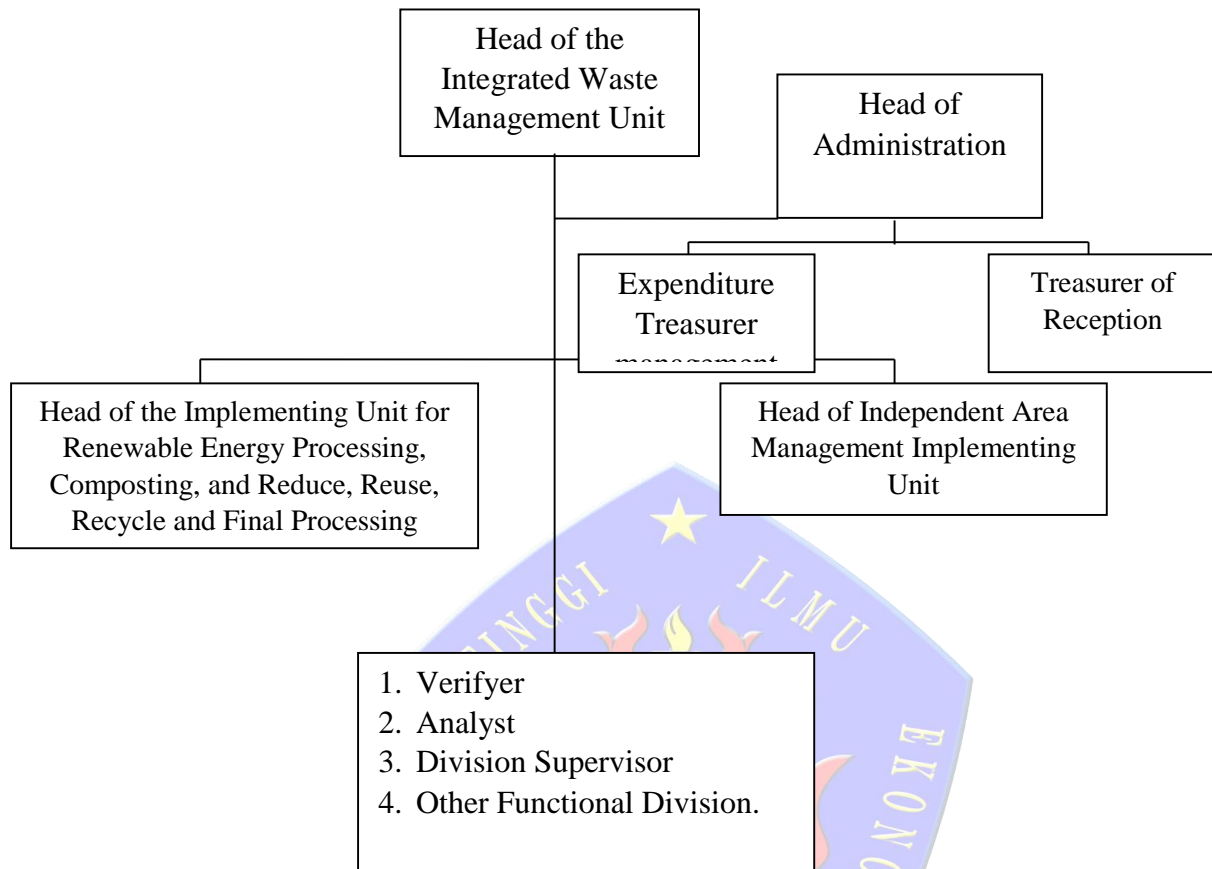
1. Carrying out waste management with technology that is effective and efficient and environmentally friendly by involving the participation of the public and the private sector.
2. Building a culture of urban communities who have awareness in maintaining the cleanliness of the city.
3. Improve the management of cleaning services by applying the principles of *GOOD GOVERNANCE*.

Organizational Structure and Job Descriptions

Development of a company cannot be avoided from the existence of an organizational structure within the company. The organizational structure of the company is a hierarchical line that describes the parts that make up the company where each employee in the company has their own position and function. A company that is just starting out must also form a company organizational structure so that the company is easy to grow for the long term. The organizational structure of a company is important to become the basis for the establishment and development of a company itself. The organizational structure is also an arrangement that shows the relationship between the functions, authorities and responsibilities that are interrelated in a company.

The goal in forming the organizational structure of the company is the division of tasks to avoid erratic work overlaps in a company. Here is a part of the organizational structure of Management Unit Waste Integrated, while the job description of the authority and responsibilities of each part in the organizational structure of Management Unit Integrated Waste is as follows:

Picture 4.1 Waste Management Organizational Structure



Source: Processed by Researcher, 2020

The Purpose of Operational Audit on System Personnel and Payroll Unit Business Integrated Waste

Researcher's goal was to investigate Operational Audit of the Personnel and Payroll System, to assess the level of effectiveness and compliance with the implementation of policies and procedures for the Personnel and Payroll System that have been established by the Integrated Sampa Management Unit of the DKI Jakarta Provincial Environmental Agency.

The following are the objectives of the Operational Audit of the Personnel and Payroll System which can be formulated as follows:

1. Assess the effectiveness and compliance with staffing and payroll systems in the Integrated Waste Management Unit.
2. Assess the implementation of the staffing and payroll system and the various possible weaknesses that exist in the Integrated Waste Management Unit.
3. Provide suggestions and recommendations for the various deficiencies found.

Audit Working Paper

To conduct tests conducted by researchers to obtain information and be able to conclude about what is being studied, the researcher makes an audit working paper, namely the notes made by

the researcher regarding the audit procedures he studied, the information he obtained and the conclusions made about the staffing system and payroll. The Audit Working Paper also contains the objectives to be achieved and the work steps that the researcher will take during the research process. The Audit Working Paper prepared by the researcher will be attached.

Operational Audit Implementation

Researchers carry out an operational audit of the staffing and payroll system, with the following flow:

Preliminary Audit

Environmental Observation

At this stage, the researcher conducts a review of the company to obtain background information and an overview that will be the object of the audit that the researcher will carry out. Then the researcher also explained the various regulations, provisions, policies related to the staffing and payroll system and sought out various information obtained to identify things that might have weaknesses in the company. The steps taken by the researcher at this stage are:

1. Providing a research permit to the company, to inform researchers that they will conduct research on the staffing system and payroll system in the Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Agency.
2. Conducted a meeting with the Head of the Administration Subdivision, Mr. Rizky Febriyanto, SE, to obtain general information such as an overview of the company, organizational structure, job descriptions, authorities and responsibilities, vision, mission, and company values.
3. Conducted a meeting with the Personnel Division Supervisor, Mr. Abdul Malik, with the hope of assisting researchers in obtaining information about the personnel control system in the Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Agency.
4. Making observations
The Researcher made temporary environmental observations and found the following things:
 - a. Personnel Division Filing Area.
 - b. Wage Payment Section Filing Area.
 - c. Documents Related to Employment and Payroll.

Collection of Written

Documents that researchers have obtained from companies are:

1. A general description of the company.
2. Organizational structure, responsibilities and authorities.
3. Vision & Mission of the Company.
4. Staffing SOP.
5. Supporting documents are as follows:
 - a. List of UPST Employee NIK and Attendance
 - b. List of UPST Employee Attendance
 - c. List of Salary Stamp Receipt
 - d. List of Employee Wage Payment List
 - e. Employee Performance Evaluation Results
 - f. SPM(Payment Order)

Interview with Management

Researchers conducted interviews to fulfill the desire to cooperate and provide the necessary information regarding policies or regulations established by the company in the Employment and Payroll process. The following are policies and regulations on Employment and Payroll in the Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Agency.

1. Staffing SOP

1.1 SOP for Application of Leave Work

- a. Employees who wish to apply for leave must fill in the form provided no later than 2 weeks prior to leave.
- b. Then proceed by submitting the form to the supervisor.
- c. Followed by submitting to personnel.
- d. Personnel checks employee consent data.
- e. After that the personnel will continue to Ka. Satlak to get approval for leave.
- f. Confirmation regarding the result of the leave decision will be given 5 days after the leave application. Note: Each procedure is 1 (one) day apart.

1.2 SOP for filing a work permit due to illness

- a. Employees contact supervisor / admin / coordinator to inform them that that day is sick and they cannot work.
- b. If you are sick and do not work for more than a day, you are obliged to bring a doctor's letter when you return to work and submit it to the supervisor.
- c. Subsequently submitted and informed to the personnel by showing a doctor's letter.

1.3 SOP for Official Travel & Out-of-Office Travel Permits

- a. Employees who wish to apply for official travel permits or leave the office due to certain needs, must fill out the form provided no later than 2 hours before permission or 1 day before.
- b. Then proceed by submitting the form to the supervisor.
- c. Followed by submitting to personnel.
- d. Personnel checks employee approval data.
- e. After that the personnel forwarded it to Ka Satlak for approval.
- f. If it has been approved, the employee returns with the permit and is given it to security for safekeeping and can be brought back to be kept (filing) the personnel division after the permit is completed.

1.4 SOP for Employee Assessment

- a. Conducting interviews at three levels, namely:
 - 1) Management: To find out the needs and wants of TPST Bantargebang.
 - 2) Task: To find out from the division supervisor, the employee with what standards are expected.
 - 3) Individual: To find out from the incumbent itself about the expected performance standards.
- b. Determine work standards in each position.
- b. The performance standards made for each position will be reviewed / reviewed by the Ka. Satlak TPST Bantargebang.
- c. After Ka. Satlak reviews, the personnel supervisor will revise the performance standards.
- d. After the repair was held by the personnel supervisor Ka. Satlak returned to review.
- e. After the revision / improvement by personnel confirmed by Ka. Satlak, then Ka. Satlak gave approval for these performance standards.
- f. Furthermore, an assessment of the performance of employees is carried out in accordance with their respective positions and then compared with the appropriate performance standards.
- g. After obtaining the results of the assessment, the results are discussed between the appraiser and the incumbent.
- h. The results of the discussion then made a decision on what to do next or what steps would be taken to achieve the performance standards expected by the Bantargebang TPST.

1.5 SOP for Management of Incoming & Outgoing Mail

- a. Conducting interviews at three levels, namely:
 - 1) Management: To find out the needs and wants of TPST Bantargebang.

- 2) Task: To find out from the division supervisor, the employee with what standards are expected.
 - 3) Individual: To find out from the incumbent itself about the expected performance standards.
- b. Determine work standards in each position.
 - c. The performance standards made for each position will be reviewed / reviewed by the Ka. Satlak TPST Bantargebang.
 - d. After Ka. Satlak reviews, the personnel supervisor will revise the performance standards.
 - e. After the repair was held by the personnel supervisor Ka. Satlak returned to review.
 - f. After the revision / improvement by personnel confirmed by Ka. Satlak, then Ka. Satlak gave approval for these performance standards.
 - g. Furthermore, an assessment of the performance of employees is carried out in accordance with their respective positions and then compared with the appropriate performance standards.
 - h. After obtaining the results of the assessment, the results are discussed between the appraiser and the incumbent.
 - i. The results of the discussion then made a decision on what to do next or what steps would be taken to achieve the performance standards expected by the Bantargebang TPST.

1.6 Recruitment SOP

- a. Related supervisors who come from various divisions within the unit can propose the addition of new PJLPs in their divisions to the staffing, based on existing needs.
- b. Civil Service Supervisors with their superiors or with Ka. Satlak reviewed the application for additional PJLPs and then submitted these needs to the Head of UPST DLH DKI Jakarta.
- c. The Head of UPST DLH DKI Jakarta takes a decision on whether the request is approved or not and notifies the decision to the personnel supervisor.
- d. The staffing party then notifies the results of the decision to the relevant supervisor who has submitted the request.
- e. If the results of the decision are approved, then the personnel supervisors need to follow up by giving instructions to the personnel division regarding the need for additional PJLP efforts.
- f. The staffing division prepares an advertisement draft or a recruitment announcement based on existing needs.
- g. Posting this advertisement or announcement through various media ranging from newspapers or other electronic media.
- h. Receive application documents that enter.
- i. Select existing application files administratively and submit the results to the personnel supervisor.
- j. Personnel supervisors and selected staff members will select the application files that are submitted based on the PJLP qualification standards.
- k. Personnel supervisors submit application files to the personnel division to call for tests or interviews.
- l. The staffing supervisor then decides what stages of the test will be carried out, starting from interviews and practical field work tests.
- m. Personnel supervisors will instruct on the preparation of technical tests starting from the officers who supervise the tests to professionals who will carry out interviews and practical field work.
- n. The personnel division carries out instructions and supervises the running of the tests until completion from interviews to practical field work.

- o. The staffing supervisor makes decisions regarding the PJLP candidates who successfully pass the test.
- p. The staffing division contacts accepted applicants.
- q. The personnel supervisor told the results to Ka. Satlak and the Head of UPST DLH DKI Jakarta to take further steps, namely the official appointment.

1.7 Process Payroll

- a. Obtain a nominal amount of salary based on the results of the supervisory meeting.
- b. Prepared a detailed list of salaries and a letter of request for payment (SPP) and signed to be paid to the Auxiliary Expenditure Flag.
- c. Checking the detailed list of salaries and tuition fees and making a Payment Order (SPM) both system and manually and signed by the treasurer.
- d. Verifier checks SPM completeness and Salary Detailed List.
- e. Head of Sub Division of Administration conducts an inspection and initials the SPM completeness file and Salary Detailed List.
- f. SPM completeness files and Salary Detailed List are reviewed and signed by the Head of the Integrated Waste Management Unit.
- g. SPM files and Salary Detailed Lists are submitted to the East Jakarta City Administration for Validation.
- h. The East Jakarta Administrative Financial Management Agency (Tribe) issues an SP2D (Fund Disbursement Order) and transfers the total nominal salary amount to an account belonging to the Integrated Waste Management Unit.
- i. The Assistant Spending Treasurer is assigned to transfer salaries according to their respective nominal values to all employees of the Integrated Waste Management Unit.

Memoranda Survey

Based on the results of the audit carried out in accordance with the audit procedures of the staffing and payroll systems at the Integrated Waste Management Unit of the DKI Jakarta Environmental Service, there are strengths and weaknesses found.

The advantages found in the staffing and payroll system at the Integrated Waste Management Unit of the DKI Jakarta Environment Agency are as follows:

1. There is an organizational structure with clear duties and responsibilities between each one that supports the company in carrying out the company's operations, especially the personnel and payroll section of the Integrated Waste Management Unit of the DKI Jakarta Environmental Agency.
2. The Integrated Waste Management Unit of the DKI Jakarta Environmental Agency has a sufficiently neatly arranged personnel filing and payroll warehouse to make it easier to find the required documents.
3. The payroll authorization system in the Integrated Waste Management Unit of the DKI Jakarta Environment Agency has been implemented properly. This is evidenced in the preparation of a detailed list of salaries and a payment order made by the treasurer for the expenditure of assistants before being sent to the East Jakarta City Administration for Financial Management, which has passed several stages of examination and signature so that these documents can be considered adequate.
4. There is a separation of duties and functions between the part of submitting salary payments and the Assistant Expenditure Treasurer.
5. There are two attendance procedures, namely manual attendance and fingerprint attendance.
6. Salary payments are made in a non-cash manner (transfer to employee accounts) and are paid on time.
7. The administration in the personnel division is sufficient in terms of out-of-office permits, sick leave and leave.

From the points above, it can be concluded that the internal control system in the Integrated Waste Management Unit of the DKI Jakarta Environment Agency is adequate, but still has several weaknesses.

Based on research, researchers get audit findings and determine what actions have been taken by management and employees, especially those related to the staffing and payroll system.

These findings are preliminary findings that will be evaluated in the next step, following the findings found by researchers, among others:

1. It was found that there was no Standard Operating Procedure (SOP) at UPST that had not been made in writing, this finding was considered quite serious because there was a need for a report to submit a written SOP so that the company had guidelines for paying employee salaries and company transparency regarding employee salary payments. .
2. There are many signatures of payroll documents which are deemed less effective and efficient.

From some of the audit findings, the researcher can provide "Recommendations" in the form of suggestions or input aimed at the relevant division so that the resulting effectiveness and inefficiency can be overcome. The audit findings described in detail are the basic guidelines needed for the preparation of an operational audit report.

Interpretation of Research Findings

Based on the research findings and recommendations described in this report, in general it can be concluded that the Operational Audit of the Personnel and Payroll System at the Integrated Waste Management Unit of the DKI Jakarta Environmental Agency has been running quite effectively and is compliant during the inspection period. However, there are still weaknesses or shortcomings that must be considered, namely:

Condition:

1. The Integrated Waste Management Unit of the DKI Jakarta Environmental Agency does not yet have a Standard Operating Procedure (SOP) for payroll.
2. The process of signing too many salary files is considered ineffective and inefficient.

Because :

1. The Integrated Waste Management Unit of the DKI Jakarta Environmental Agency is still carrying out these activities based on oral and memory work routines, not written as standard work mixes.
2. The Integrated Waste Management Unit of the DKI Jakarta Environmental Agency in the process of signing too many salary files uses forms (signatures affixed with stamps, payroll lists and attendance lists) that must be signed by employees.

As a result:

1. SOP provides instructions for payroll and employees in carrying out activities and related tasks. The absence of SOPs will result in the absence of instructions on how an activity should be carried out resulting in the possibility of activities being carried out being irrelevant or inconsistent, so that the needs of users and management are not met.
2. Signing too many files will result in the use of excessive paper, purchase of stamps, and ink, resulting in a lack of effectiveness and efficiency.

Recommendation :

1. Creating an SOP that regulates the payroll process, the SOP must be formally approved by management, always updated according to the latest conditions and communicated to all interested personnel periodically and the execution of the procedures carried out must be monitored to ensure the suitability of the implementation of the procedure.
2. To prevent the use of a lot of paper, the purchase of stamps and ink, it is better if the Integrated Waste Management Unit of the DKI Jakarta Environment Agency makes a salary signing form that is concise and clear and can be controlled according to its function.

V. CONCLUSIONS AND SUGGESTIONS

Conclusions

After the researcher conducts an Operational Audit of the Personnel and Payroll System at the Integrated Waste Management Unit of the DKI Jakarta Environmental Service, the researcher can draw the following conclusions:

1. Based on the results of the research that has been carried out, the personnel and payroll management system in the Integrated Waste Management Unit of the DKI Jakarta Environmental Agency has been running well and effectively.
2. Based on the results of the research that has been carried out, the personnel and payroll management system at the Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Service has complied and has implemented a management system in accordance with the Standard Operating Procedures and Regulations applicable in the Integrated Waste Management Unit of the Environmental Service DKI Jakarta.
3. Based on the results of the research that has been carried out, it was found that there were two weaknesses or irregularities in the application of the staffing and payroll system of the Integrated Waste Management Unit of the DKI Jakarta Provincial Environmental Agency, namely in the payroll section there was no written payroll SOP and the number of signing of payroll documents was deemed insufficient. effective and efficient.

Suggestions

Based on the results of the research and the conclusions that have been made, the researchers provide some suggestions which are expected to be input and consideration for the Integrated Waste Management Unit of the DKI Jakarta Environmental Service for the effectiveness and compliance of the staffing and payroll systems as follows:

1. The Integrated Waste Management Unit of the DKI Jakarta Environment Agency is expected to have a written SOP that regulates the formal payroll process which is authorized by the Head of the Integrated Waste Management Unit and is always updated according to the latest conditions and communicated to all interested personnel periodically and monitored to ensure suitability of implementation procedure.
2. Researchers suggest that in order to prevent the use of a lot of paper, purchase of stamps and ink, it is better if the Integrated Waste Management Unit of the DKI Jakarta Environment Agency makes a concise and clear salary signing form that can be controlled according to its function.

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