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EVALUATION OF THE IMPLEMENTATION OF THE GOVERNMENT INTERNAL CONTROL SYSTEM (SPIP) AT THE CENTRAL PAPUA PROVINCIAL INSPECTORATE

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Abstract:

This study aims to find out and analyze the Evaluation of the Implementation of the Government Internal Control System (SPIP) in the Central Papua Provincial Inspectorate. The object of this research is the Central Papua Provincial Inspectorate. Data sources are primary data and secondary data. Data collection methods: observation, interview, documentation. This study determined 11 employees at the Central Papua Provincial Inspectorate. Data analysis techniques with qualitative descriptive analysis, starting from data reduction, data presentation, and conclusion drawn. This study concludes that: 1). The implementation of the Government Internal Control System (SPIP) in the Central Papua Provincial Inspectorate is an important step in ensuring that the management of regional finances and assets is carried out effectively, transparently, and accountably. 2) The implementation of the Government Internal Control System (SPIP) in the Central Papua Provincial Inspectorate faces a variety of significant challenges, including limited human resources, inadequate infrastructure, resistance to change, and dependence on external resources. 3) The effectiveness of the development of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate can be measured through increased employee understanding, consistent policy implementation, and audit results that show improvements in financial management.

Keywords: Evaluation, Implementation, Government Internal Control System

Abstract:

This research investigates and analyzes the Evaluation of the Implementation of the Government Internal Control System (SPIP) in the Inspectorate of Central Papua Province. The research object is the Inspectorate of Central Papua Province. The data sources include primary *and secondary data. The data collection methods used are observation, interviews, and documentation. This study involves 11 employees from the Inspectorate of Central Papua Province. The data analysis technique employs qualitative descriptive analysis, starting from data reduction, data presentation, and concluding. The study concludes that: 1) The implementation of the Government Internal Control System (SPIP) in the Inspectorate of Central Papua Province is an important step in ensuring that the management of regional finances and assets is conducted effectively, transparently, and accountably. 2) The implementation of the Government Internal Control System (SPIP) in the Inspectorate of Central Papua Province faces various significant challenges, including limitations in human resources, inadequate infrastructure, resistance to change, and dependence on external resources. 3) The effectiveness of the Government Internal Control System (SPIP) training in the Inspectorate of Central Papua Province can be measured through the increased understanding of employees, consistent policy implementation, and audit results indicating improvements in financial management.*

Keywords: *Evaluation, Implementation, Government Internal Control System.*

Introduction

The Government Internal Control System (SPIP) is a system designed to ensure that the management of state finances and assets is carried out effectively, efficiently, transparently, and accountably. The Government Internal Control System (SPIP) in the Inspectorate has an important role in improving the quality of supervision and ensuring that all administrative and financial processes in government agencies run under applicable regulations. In the era of globalization and the increasing demands for transparency, public financial management is one of the aspects that receive special attention. Government Regulation Number 60 of 2008 defines the internal control system as an integral process in the actions and activities carried out continuously by leaders and employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with applicable laws and regulations. The elements of internal control consist of control environment, risk assessment, control activities, information and communication, and monitoring.

Research conducted by Paneo, et. al. (2017) (Paneo et al., 2017) (Setya, 2020) concluded: 1) The Gorontalo Regency Government has implemented SPIP and in general has been under PP 60 of 2008 concerning SPIP, but there are several obstacles in its implementation. This obstacle occurs in four elements of the 5 (five) elements of SPIP. This is what causes the maturity level of SPIP to still be at level 2 or the developing level; 2) Obstacles in the implementation of SPIP are inadequate Human Resources (HR) competence, the number of human resources not under organizational needs, limited budget, lack of compliance, evaluation, and documentation activities have not been maximized, and some activities have not been supported by Standard Operating Procedures (SOP).

The Government Internal Control System (SPIP) plays an important role in the process of selecting programs, determining program costs, and budgeting. One of the indicators of the internal control system talks about control, while one of the functions of the budget is for planning and control. Thus, the government's internal control system is very closely related to budgeting. The government needs to ensure that all existing resources are managed effectively and efficiently to achieve development goals. One of the efforts to improve the quality of financial management is through the implementation of the Government Internal Control System (SPIP). Etymologically, evaluation comes from the English language, namely evaluation which means assessment or assessment. Meanwhile, in terminology, evaluation is an action or a process to find value in something (Agustina et al., 2022) (Haq, 2023). Evaluation can also be interpreted as an assessment to show the success of students in achieving the goals set in a program (Anwar, 2021) (Abadi et al., 2019).

(Sidqi & Marcos, 2021), Evaluation is a process that determines the conditions, where a goal can be achieved. Evaluation is also the process of understanding, giving meaning, obtaining, and communicating information for decision-making purposes.

Every public institution must make improving the quality of internal control the most important point in implementing changes and reforms in public administration carried out within the framework of bureaucratic reform. The tendency to commit irregularities is believed to decrease if the quality of internal control is better (Adhitya & Jalaluddin, 2020) (Irianto et al., 2024).

Mulyadi (2016:129), The Internal Control System includes organizational structure, methods, and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. According to (Indonesia, 2015), control activities in the form of policies and procedures provide adequate confidence that control objectives can be met and responses to risks have been implemented. Each level of maturity of SPIP has its basic properties that can clearly distinguish one level from another because there is an intersection in the continuous process.

Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), the internal control system is an integral process in the 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, security of state assets, and compliance with laws and regulations

The Government Internal Control System (SPIP) is a strategic step in ensuring that the management of state finances and assets is carried out efficiently, effectively, transparently, and accountably. In Central Papua Province, the implementation of the Government Internal Control System (SPIP) in the Inspectorate is very important to support good governance. The Government Internal Control System (SPIP) is a mechanism designed to ensure that government activities are carried out in accordance with laws and regulations, as well as to ensure that financial statements are prepared accurately and transparently. In this context, the Central Papua Provincial Inspectorate as an institution responsible for supervising and evaluating regional financial management, plays an important role in the implementation of the Government's Internal Control System (SPIP).

Research conducted by (Bulan et al., 2017) researched the Influence of the Quality of Financial Management and the Government Internal Control System (Spip) on the Effectiveness of Regional Financial Management at the Manado City Government Inspectorate. Accounting Research Journal Going Concern 12(1), 2017, 263-271. DOI: https://doi.org/10.32400/gc.12.01.17214.2017. This study concludes that: 1) The quality of financial managers has a significant effect on the effectiveness of regional financial management, the more qualified/competent the financial manager (HR apparatus), the better the effectiveness of regional financial management, on the contrary, the poor quality of financial managers results in the effectiveness of regional financial management will also be poor. 2) The government internal control system (SPIP) has a significant effect on the effectiveness of regional financial management, the better the government internal control system is implemented, the effectiveness of regional financial management will also be better, on the contrary, the worse the government internal control system is implemented, the effectiveness of regional financial management will also be worse.3) The quality of financial management and the Government's Internal Management System (SPIP) is influential is significant to the Effectiveness of Regional Financial Management, the more qualified/competent the financial manager and the better the SPIP, the effectiveness of regional financial management will also be better. On the other hand, the poor quality of financial managers results in the effectiveness of regional financial management will also be bad and the worse the government internal control system is implemented, the effectiveness of regional financial management will also be worse.

As a result of the researcher's observation on the object of this study, information was obtained that the phenomenon that emerged was a difference in the level of understanding and awareness among employees and work unit leaders regarding the importance of the Government Internal Management System (SPIP). While some parties are aware of the benefits of implementing the Government Internal Operating System (SPIP) and there are still those who still see it as a purely administrative obligation. This can affect the effectiveness of the implementation of the Government Internal Management System (SPIP). It is known that the Government Internal Operating System (SPIP) has been regulated in laws and regulations in the implementation of work units and in the field. The Government Internal Operating System (SPIP) still faces various challenges, including that some work units have not fully understood the importance of the Government Internal Operating System (SPIP) where there are obstacles in its implementation that cause the effectiveness of control to decrease. The implementation of the Government Internal Management System (SPIP) is expected to increase accountability and transparency in the management of public finances, which is one of the demands of the community and supervisory institutions. The researcher aims to find out and analyze the Evaluation of the Implementation of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate.

Method

This type of research is a research with a qualitative approach. This study aims to find out and analyze the Evaluation of the Implementation of the Government Internal Control System (SPIP) in the Central Papua Provincial Inspectorate. The object of this research is at the Central Papua Provincial Inspectorate. Data sources are primary data and secondary data. Data collection methods: observation, interview, documentation. This study determined 11 employees at the Central Papua Provincial Inspectorate. Data analysis techniques with qualitative descriptive analysis, starting from data reduction, data presentation and conclusion drawn.

Results and Discussion

The results of the researcher's observation on the object of this study show that there is a significant phenomenon related to the implementation of the Government Internal Control System (SPIP) in the work environment. One of the main findings is the difference in the level of understanding and awareness between employees and work unit leaders regarding the importance of SPIP. While some parties, especially at the leadership level, are aware of the great benefits that can be obtained from the implementation of SPIP, there are also groups that still view it as a purely administrative obligation. This view has the potential to affect the effectiveness of SPIP implementation, because without a strong understanding and awareness of the importance of this system, implementation in the field can be hampered. Although SPIP has been regulated in laws and regulations and is a guideline for work units in its implementation, challenges still remain. Some work units have not fully understood the essence and purpose of SPIP, which has an impact on obstacles in its implementation. This lack of understanding can result in a loss of focus on effective control, resulting in reduced control effectiveness. The implementation of SPIP should be able to increase accountability and transparency in public financial management, which is a demand of the community and supervisory institutions. In this context, it is very important to increase understanding and awareness at all levels, so that SPIP can be implemented properly and provide optimal benefits for financial management in government agencies. Thus, efforts to educate employees and leaders about the importance of SPIP need to be a priority to achieve the goal of better control and responsiveness to the needs of the community.

Discussion on the implementation of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate

The implementation of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate is a strategic initiative that aims to ensure that the management of regional finances and assets is carried out effectively, efficiently, transparently, and accountably. SPIP serves as a framework that provides confidence that organizational goals can be achieved through management in accordance with applicable regulations. The implementation of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate is an important step to ensure that the process of managing regional finances and assets is carried out properly, transparently, and accountably. SPIP is a system designed to provide adequate confidence that organizational goals will be achieved through effective, efficient, and compliant management. Inspectorate employees who are given an adequate understanding of SPIP make a regulation that can help implement SPIP such as SOPs for performance audits, SOPs for general sections. The SOP is communicated to all employees through meetings or briefings before assignment. Furthermore, the researcher conducted an interview as the next stage of analysis to answer the problem of this research. The interviews here were conducted with questions and answers to informants in this study as many as 17 employees at the Central Papua Provincial Inspectorate, where these employees understood about the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate office

The implementation of SPIP in the Central Papua Provincial Inspectorate involves a series of steps starting with the preparation of SPIP policies and frameworks, risk assessment, and the design and implementation of internal controls. During this process, it is important to improve employee competence, implement internal control properly, and conduct evaluations and audits to ensure the effectiveness of the control system. With the good implementation of SPIP, regional financial management can be carried out in a transparent, accountable, and efficient manner, so that it can improve government performance in the region. The implementation of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate is a strategic effort that involves a series of systematic steps to ensure that the management of regional finances and assets is carried out effectively, transparently, and accountably. The process of implementing SPIP begins with the preparation of clear policies and frameworks, which include the objectives, principles, and procedures of internal control that must be followed by all work units in the Inspectorate.

The Inspectorate identifies various risks that can affect the achievement of organizational goals, including risks in the management of regional finances and property. Through this risk analysis, the Inspectorate can determine the control priorities that need to be implemented to appropriately manage the identified risks. Furthermore, the Inspectorate designs and implements appropriate internal controls. These controls include preventive, detecting, and corrective measures to address potential errors or deviations in management. The preparation of clear procedures and work instructions is an important part of this process, so that each employee understands their roles and responsibilities in the implementation of SPIP. The importance of improving employee competence also receives serious attention. The Inspectorate conducts regular training and socialization to ensure that employees understand the importance of internal control and how to apply it in their daily duties. With educated employees, the implementation of internal control can be carried out better and more effectively.

Evaluation and audit are important steps in ensuring the effectiveness of the implemented control system (Gaffar & Gaffar, 2024). The Inspectorate conducts internal audits on a regular basis to assess control performance and identify areas that need improvement. The results of this evaluation provide a basis for continuous improvement in the internal control system. With the good implementation of SPIP, the management of Regional Property and regional finance at the Central Papua Provincial Inspectorate can be carried out transparently, accountably, and efficiently. This not only supports the achievement of organizational goals, but also contributes to improving the performance of the government in the area. The implementation of SPIP is expected to be a strong foundation in creating good governance, so that it can provide maximum benefits for the community and the region as a whole.

Discussion on the challenges faced in the implementation of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate

The implementation of the Government Internal Control System (SPIP) in the Central Papua Provincial Inspectorate faces a number of complex challenges, which are determined by several characteristics of the region. The challenges faced by the Central Papua Provincial Inspectorate in implementing the Government Internal Control System (SPIP) are quite complex, considering the characteristics of the region which still faces various obstacles in terms of human resources, infrastructure, and environmental conditions.

The implementation of the Government Internal Control System (SPIP) in the Central Papua Provincial Inspectorate faces a number of challenges, including limited human resources (HR) and adequate infrastructure, resistance to changes in work culture, and dependence on external resources that can hinder policy implementation (Setiawan, 2024). To address these challenges, the Inspectorate needs to focus its efforts on increasing employee capacity through ongoing training programs, as well as strengthening the technological infrastructure that supports the control system. In addition, creating an organizational culture that supports transparency and accountability is key to reducing resistance to change. Consistent policy implementation, active support from leadership, and continuous evaluation are also critical to ensuring the effectiveness of SPIP and achieving better management goals within the Inspectorate.

Discussion on the effectiveness of the development of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate

The effectiveness of the development of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate is a crucial aspect in efforts to increase accountability and transparency in the management of regional finances and assets. SPIP coaching includes various activities aimed at ensuring that all work units within the Inspectorate can properly implement the principles of internal control (Firmansyah, 2025).

The development of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate aims to create better, transparent, and accountable management of regional finances and assets (Feriyanti, 2023). This coaching process includes policy development, employee training, implementation of control procedures, and continuous evaluation. By involving all employees in the control process, the Inspectorate strives to create an organizational culture that prioritizes integrity and responsibility. The effectiveness of SPIP coaching can be seen from the increase in employee understanding, consistent policy implementation, and audit results that show improvements in management. The Inspectorate must also be able to overcome various existing challenges, such as resistance to change and limited resources, so that the goals of SPIP implementation can be achieved. Thus, the development of SPIP is expected not only to improve the performance of the Inspectorate in Central Papua Province

Conclusion

The implementation of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate is an important step in ensuring that the management of regional finances and assets is carried out effectively, transparently, and accountably. Through a series of steps that include policy formulation, risk assessment, design and implementation of internal controls, as well as improving employee competence. Periodic evaluations and audits ensure that the existing control system remains effective and relevant.

The implementation of the Government Internal Control System (SPIP) in the Central Papua Provincial Inspectorate faces a variety of significant challenges, including limited human resources, inadequate infrastructure, resistance to change, and dependence on external resources. However, with the right focus on increasing employee capacity, strengthening technological infrastructure, and forming an organizational culture that prioritizes transparency and accountability, the Inspectorate can increase the effectiveness of SPIP.

The effectiveness of the development of the Government Internal Control System (SPIP) at the Central Papua Provincial Inspectorate can be measured through increased employee understanding, consistent policy implementation, and audit results that show improvements in financial management. However, challenges such as resistance to change and limited resources need to be overcome so that the goals of SPIP implementation can be optimally achieved. With effective coaching, it is hoped that the performance of the Inspectorate can improve and have a positive impact on overall regional financial management. An in-depth study on the impact of the implementation of SPIP on the effectiveness and efficiency of regional financial management, especially in the aspects of transparency and accountability.

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