
EVALUATION OF THE GOVERNMENT'S INTERNAL QUALITY CONTROL SYSTEM IN THE IMPLEMENTATION OF GOOD GOVERNANCE

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Evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo district regent's office. In order to realize quality internal control of government quality, an evaluation of the implementation and internal quality is carried out through research. The method used in this research is descriptive quantitative evaluation of the research sample totaling 31 regional employees. Data collection techniques are questionnaires, observations and documents. The data in the study were analyzed by the percentage formula (%). The research results show that. (1). Evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with control environment indicators is in the less effective category with a percentage of 69,93%. (2). Evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with risk assessment indicators is in the less effective category with a percentage of 68.01% (3). Evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with indicators of control activities in the effective category with a percentage of 70.48%. (4). Evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with indicators of information and communication is in the effective category

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with a percentage of 74.19%, (5). evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with indicators of monitoring and internal control is in the less effective category with a percentage of 68.81%.

KEYWORDS

Control, Internal Quality, Good Governance



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INTRODUCTION

Government reform can make changes in implementing the wheels of government through changes in government governance both at the center and in the regions (Mauliana, Razak, Arie, & Patittingi, 2020). This change requires consequences and responsibility for the administration of the government to implement government governance in accordance with the principles and rules that have been set (Gao & Yu, 2020). Regulation of the Minister of State for the Empowerment of State Apparatus Number: Per/05/M.Pan/03/2008 concerning Standards for Auditing Government Internal Supervisory Apparatus (SA-APIP). Stated that the government's internal control is an important management function in the administration of government which is needed to realize good governance.

Government internal quality control is one of the important elements of government management in order to realize good governance (Keping, 2018). For this reason, in the context of realizing quality government internal control, an evaluation of the implementation and internal quality of the government is carried out. Regulation of the Minister of Trade of the Republic of Indonesia Number 1108/M-DAG/KEP/9/2017 concerning the Roadmap and strategy for implementing the government's internal control system within the Ministry of Trade for the period 2017-2019.

The internal control system plays a key role in realizing accountability. The weakness of the system in government agencies so far has occurred due to the weak design and implementation of the internal control system (Kawedar, 2021). Therefore, the government issues guidelines regarding the design of the implementation of the internal control system that applies within the local government environment through government regulation (PP) Number 60 of 2008 concerning the government's internal control system all employees to provide adequate confidence in the creation of effective and efficient goals. Legislation (PP number 60 of 2008). The government's internal control system is implemented with an emphasis on five elements, namely (1) control environment, (2) risk assessment, (3) control activities (4) information and communication (5) internal control monitoring. The five elements of SPIP are the focus of attention for the administration of government agencies in achieving accounting goals (Mukhlis, Sumirah, & Prahesta, 2021).

The first element of the government's internal control system (SPIP) must be implemented in government agencies (Rizaldi, 2015). In that context, government agencies like it or not, like it or not, have to build SPIP in their environment. Various strategies must be designed and implemented by government agencies (IP) to initiate and accelerate the SPIP development process in their environment. Many parties argue that one of the causes of the problems mentioned above is due to the weakness of the internal control system (Nasir, Simsek, Cornelsen, Ragothaman, & Dag, 2021). The opinion

disclaimer by BPK is due to inadequate competence of human resources. Meanwhile, the high level of corruption is because the existing form of corruption eradication still relies on repressive measures rather than prevention (preventive) which focuses on improving/strengthening the internal control system. One of the government's commitments in realizing a clean and free state administration from KKN is to build an effective government internal control system in accordance with the mandate of Article 58 paragraphs (1) and (2) of Law Number 1 of 2004 concerning the State Treasury, namely the issuance of Government Regulation Number 60 of 2008 (PP 60/2008) concerning the Government's Internal Control System.

One of the Government Agencies who are also obliged to organize SPIP in their work environment is the Gorontalo Regency government (Aneta & Podungge, 2021). Therefore, the main focus in this research is how to create effective and efficient activities in accordance with one of the objectives of SPIP, namely the creation of effective and efficient activities at the command office. Gorontalo district in terms of elements of the Control Environment. Internal Control System is very necessary in running the wheels of government (Dewi & Hoesada, 2020). This system can work if all elements involved in government have the knowledge, ability and willingness to run it simultaneously and sustainably. In order for the administration of government to run well, the Government's Internal Control System should be implemented simultaneously and sustainably, starting from planning, implementation, supervision, until accountability runs in an orderly, controlled and effective and efficient manner (Latupeirissa & Suryawan, 2021).

The statutory mandate of the Government Internal Control System serves as a guideline for the implementation and benchmarks for testing the effectiveness of the implementation of SPIP, namely Government Regulation Number 60 of 2008 concerning the Government's Internal Control System (Aneta & Podungge, 2021). As stated in the Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System it states that the Regency/Municipal Inspectorate is a Government Internal Supervisory Apparatus who is directly responsible to the Regent/Mayor (Indah & Erina, 2019). It is hoped that the integral process of actions and activities can actually be carried out continuously by the leadership and employees in order to provide adequate confidence in the achievement of government goals through effective and efficient activities. all employees to achieve common goals. The Gorontalo Regency Government strives to be able to run the Internal Control System as well as possible in order to achieve common goals (Zahara, 2018).

Based on information from the Gorontalo Post daily on Wednesday, March 6, 2019, the regent's statement, Prof. Dr. Nelson Pomalingo, was to improve the quality of presentation through performance reports. In this case, the statement of the regent of Gorontalo Regency that the hard work carried out by the region actually needs to be in conjunction with the presentation of accurate and quality performance report documents (Nuna, Ahmad, Tumuhulawa, Junus, & Moonti, 2021). This balance is seen as important because in addition to being a measure of orderly governance, it is also sufficient for the central government's assessment requirements for each region before determining national policies (Bilbiie, Monacelli, & Perotti, 2021). For the Gorontalo Regency government, this has so far been quite successful (Ibrahim, Tahir, & Wahyuni, 2021). The Gorontalo Regency Government's public service survey got a B score, the presentation of financial statements got a WTP score, the performance accountability report or LAKIP also got a B and finally the evaluation of the regional government performance report or LPPD got a B. The regent's statement in the future must increase again our target must be to enter the top 10 or at least the top 20 nationally.

In closing the Bimtek, the Regent of Gorontalo also emphasized that the quality of LPPD is also a reference for the central government to provide large budgets for the regions.

Based on the above background, the researcher examines the problem further with the title: Evaluation of the Government's Internal Quality Control System (SPIP) in the Implementation of Good Governance at the Goontalo Regency Regional Office. This is due to the absence of regional regulations through the Regent's regulation on a standard Government Internal Control System so that SPIP has not received full attention from the government itself. The Inspectorate is expected to be able to bridge in the formation of regulations on SPIP, with this regulation the Inspectorate has more power in carrying out its duties as controller to the maximum because it is supported by regulations and is protected by law. In PP No. 60 of 2008 article 60 it is explained that the provisions regarding SPIP within the regional government are further regulated by a governor regulation or a regent/mayor regulation based on this regulation, thus the regional government should make a regent regulation on a standard government internal control system.

RESEARCH METHOD

This research was carried out at the Gorontalo Regency regent's office with the consideration that the Gorontalo Regency government has been quite successful in running its government according to the results of the Regency Government's public service survey and getting a B value in the financial statements to get the WTP value of the accountability report so that it can make it easier for researchers to collect affordable data. This research is an evaluation research that aims to evaluate the implementation of the government's internal control system which includes aspects of: (1) internal control communication, (5) monitoring and internal control, (6) cooperative relations.

In conducting an evaluation, it is necessary to select the right evaluation model according to what is being evaluated. The evaluation will be carried out using the Countenance Evaluation Model, an evaluation model that emphasizes the results of the SPIP implementation, this trans model was developed by Goal Oriented Evaluation which emphasizes the implementation of two main things, namely: 1) Description, and 2) Consideration.

RESULT AND DISCUSSION

In connection with the research carried out to obtain a real picture of the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo Regency Regent's Office which is described in several indicators, they are as follows:

1. Control Environment

Table 1. Interpretation of Control Environment indicator data evaluation of the government's internal quality control system in the implementation of good governance at the Gorontalo Regency Regent's Office

Indicator	Score Respondent	Percentage (%)	Assessment criteria
The agency where I work has implemented a written code of ethics	103	77.41	Effective
The head of the agency at work has set an example in behaving according to the code	101	75.27	Effective

of ethics			
I work to meet social norms in carrying out work	102	76.34	Effective
I have the ability to communicate well with coworkers	94	67.74	Less Effective
I work based on existing guidelines regarding the accounting process	89	55.66	Less Effective
The agency leader determines the steps to achieve the vision, mission in program implementation	102	76.34	Effective
The agency leader can compile the details of the duties of each personnel clearly	102	76.34	Effective
The organizational structure in the workplace there is a separation between the cash receipts function and the accounting function	103	77.42	Effective
Leaders create an effective and efficient agency organizational structure	101	75.27	Effective
Leaders use power well in carrying out their duties	92	65.59	Less Effective
With the delegation of authority, the leader can make decisions by mutual agreement	105	79.66	Effective
The leader gives power to one of the employees accompanied by accountability	83	55.91	Less Effective
In determining the need for personnel development (HR) the leader conducts an analysis of the external environment	92	65.59	Less Effective
HR development plan refers to regional policies	86	59.14	Less Effective
The existing professional and field staff are adequate, the leader is still conducting an internal environmental analysis	87	60.22	Less Effective
Good relations with superiors can increase morale at work	93	66.67	Less Effective
Good cooperation with friends can make work done quickly	90	63.44	Less Effective
Total	95.9	69.93	Less Effective

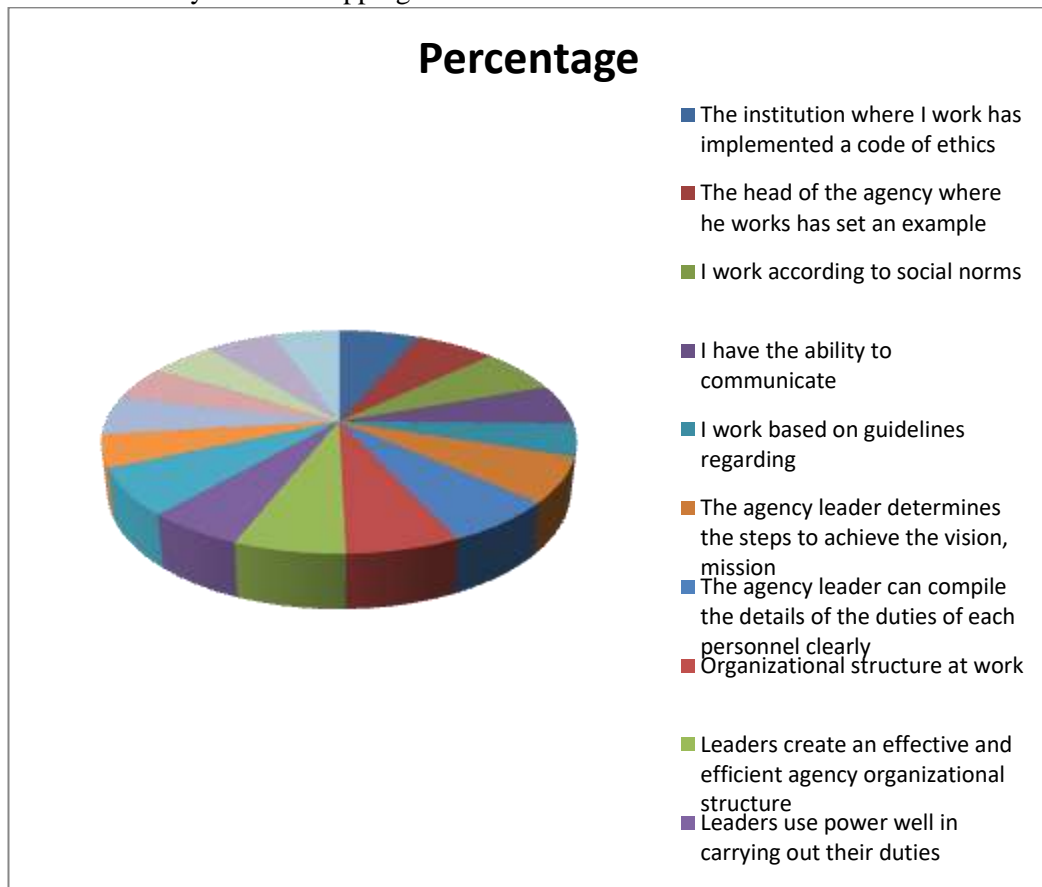
Source: Processed Primary Data 2019

Table 1 on the interpretation of Control Environment indicator data, evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the Regional Office of Gorontalo Regency, the average respondent's answer score is 95.9 with a percentage of 69.93. The results of this data processing associated with the assessment criteria indicate that the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the

Regional Office of Gorontalo Regency in the Control Environment is in the Less Effective category with a percentage of 69.93%. The results of this study can be seen in the diagram below:

The results of data processing for evaluating the government's internal quality control system (SPIP) in the implementation of good governance with Control Environment indicators are in the Less Effective category with a percentage of 69,93%, forming a good Control Environment in achieving the goals and objectives to be achieved by government agencies. The implementation of a good Control Environment element will increase a comfortable environment that will generate concern and participation of all employees. To realize such a Control Environment requires a shared commitment in implementing it. This commitment is also very important for the implementation of other SPIP elements.

In PP Number 60 of 2008 which became the first sub-element of the Control Environment is the development of organizational integrity and ethical values with the intention that all employees know the rules for good integrity and carry out their activities wholeheartedly based on ethical values that apply to all employees without exception. Integrity and ethical values need to be cultivated, so that it will become a necessity, not a compulsion. Therefore, a good work culture in government agencies needs to be carried out continuously without stopping.



2. Risk Assessment

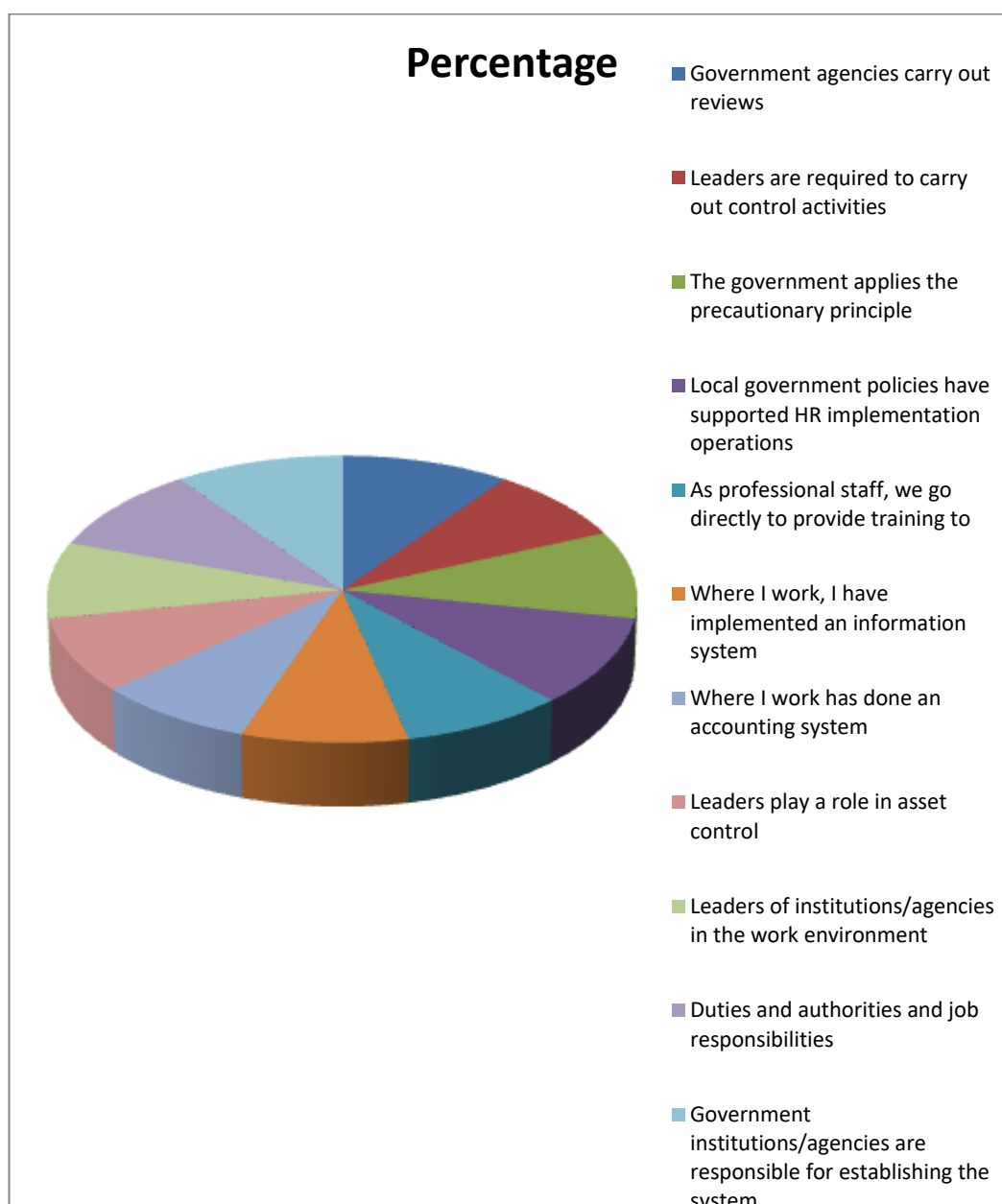
Table 2. Interpretation of Risk Assessment indicator data evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo Regency Regent's Office

Indicator	Score Respondent	Percentage	Assessment criteria
The leader conducts a complete and thorough risk analysis of the possibility of a violation in the system	90	63,44	Less Effective
Leaders have a management plan to reduce the risk of violations of systems and procedures	92	65.59	Less Effective
Leaders have a management plan to reduce the risk of violations of systems and procedures	102	76.34	Effective
I work based on the guidelines regarding the existing infrastructure asset management process	93	66.67	Less Effective
Total	377	272	
Average	94,25	68.01	Less Effective

Source: Processed Primary Data 2019

Table 2 regarding the interpretation of risk control indicator data, evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the Regional Office of Gorontalo Regency, the average respondent's answer score is 94.25 with a percentage of 68.01. The results of this data processing associated with the assessment criteria indicate that the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the Regional Office of Gorontalo Regency in the Control Environment is in the Less Effective category with a percentage of 68.01%.

The results of data processing for the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with Risk Assessment indicators are in the Less Effective category with a percentage of 68.01%, PP No. 60 of 2008 states that before conducting a risk assessment, government agencies must first set goals. The goals set include the objectives of the entity (institution) and the objectives of the activities. The objectives of the entity (agencies) are generally related to the strategic level, while the objectives of activities are more directed to the business processes that occur in the entity.



3. Control Activities

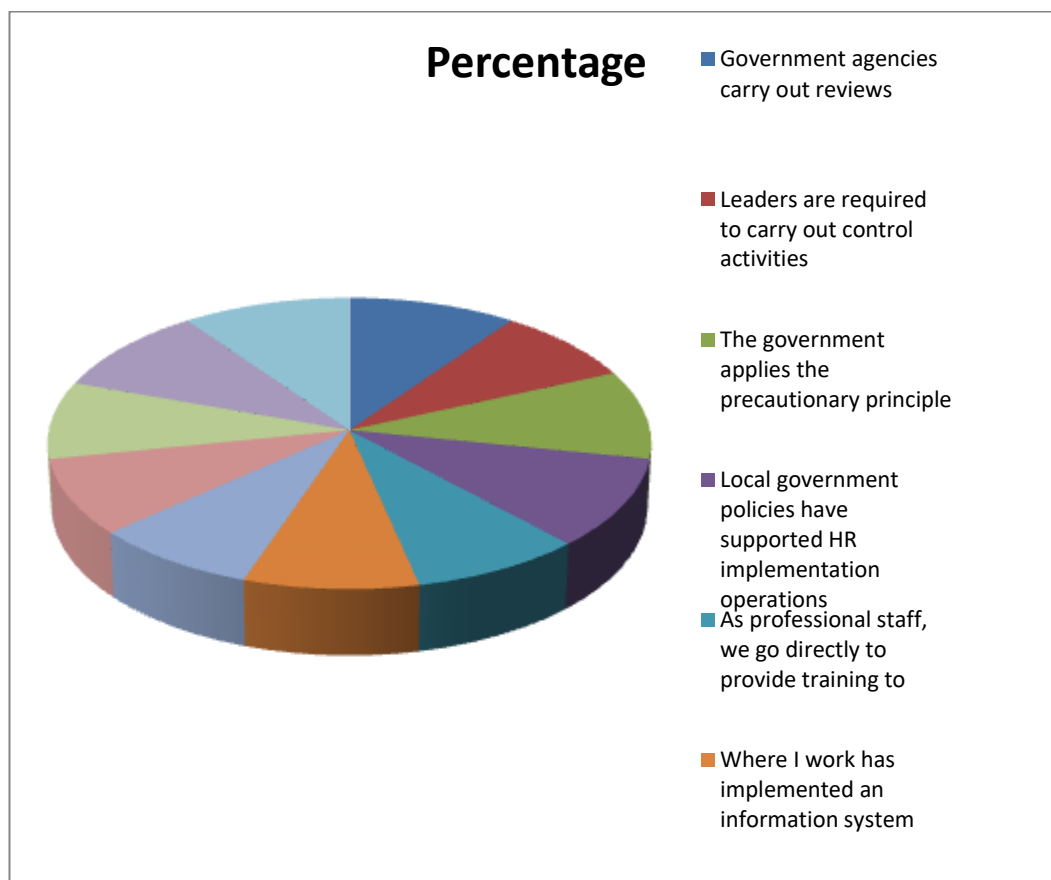
Table: 3. Interpretation of Control Activities indicator data evaluation of the government's internal quality control system in the implementation of good governance at the Gorontalo Regency Regent's Office

Indicator	Score Respondent	Percentage	Assessment criteria
Government agencies carry out reviews to reduce risks in the implementation of performance reports	101	76,27	Effective
Leaders are required to carry out Control Activities with a measure of the	92	65,54	Less Effective

achievement of agency tasks			
The government applies the precautionary principle in determining the level of risk that is accepted	102	76,34	Effective
Local government policies have supported HR implementation operations	103	77,42	Effective
As a professional staff, we go directly to provide training to HR at lower levels	92	65,59	Less Effective
Where I work, I have implemented an information system to carry out my responsibilities	93	66,77	Less Effective
Where I work, I have implemented an accounting system that allows audits	90	63,44	Less Effective
Leaders play a role in controlling fixed assets in government institutions/agencies	92	65.59	Effective
Leaders of institutions/agencies in the work environment can organize available human resources	93	66,67	Less Effective
Duties and authorities and job responsibilities can be documented in writing in the policy procedure	101	75.27	Effective
Government agencies/agencies are responsible for establishing the system created to ensure compliance	102	76,34	Effective
Total	1.061	775	
Average	96,45	70,48	Effective

Source: Processed Primary Data 2019

Table .3. Regarding the interpretation of Control Activities indicator data, evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the Regional Office of Gorontalo Regency, the average respondent's answer score was 96.45 with a percentage of 70.48. The results of this data processing associated with the assessment criteria showed that the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo Regency Regional Office in Control Activities was in the Less Effective category with a percentage of 70.48%. The results of the research above can be seen in the diagram below:



4. Information and Communication

Table: 4 Interpretation of Information and Communication indicator data evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo Regency Regent's Office

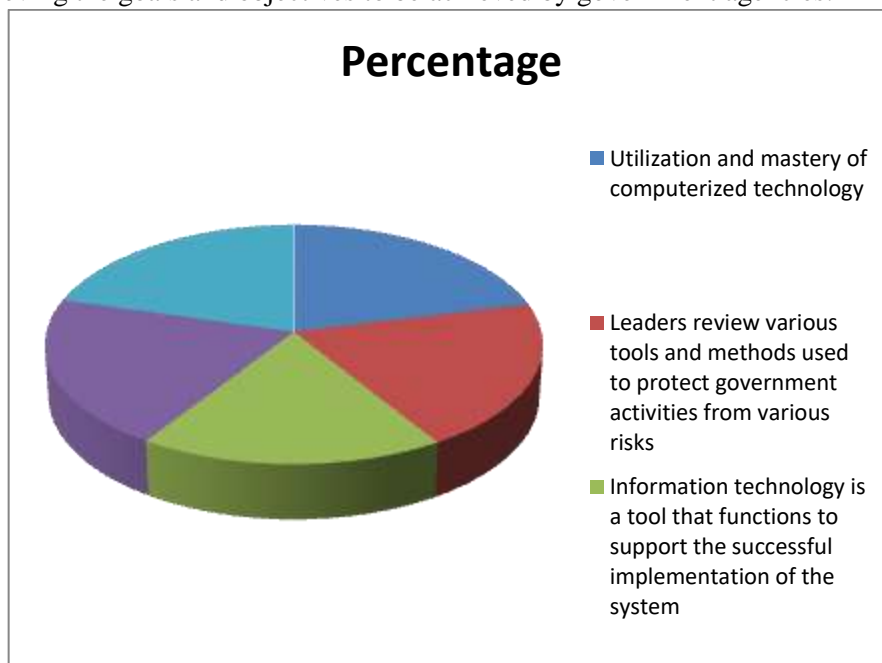
Indicator	Score Respondent	Percentage	Assessment criteria
Utilization and mastery of computerized technology is a basic ability for the report preparation team	104	78,50	Effective
Leaders review various tools and methods used to protect government activities from various risks	100	74,19	Effective
Information technology is a tool that serves to support the successful implementation of the financial reporting system by simplifying, accelerating, and creating accurate financial report results	93	66,67	Less Effective
Information technology has an effect on the timeliness of preparing financial reports	101	75,27	Effective
Utilization of information technology	102	76,34	Effective

opens opportunities to access, manage and utilize financial information quickly and accurately

Total	500	371	
Average	100	74,19	Effective

Table 4 regarding the interpretation of Information and Communication indicator data, evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the Regional Office of Gorontalo Regency, the average respondent's answer score is 100 with a percentage of 74.19. The results of this data processing associated with the assessment criteria showed that the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the Regional Office of Gorontalo Regency in Control Activities was in the Less Effective category with a percentage of 74.19%.

The results of data processing for the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with Control Activities indicators are in the Effective category with a Percentage of 70.48%. Control Activities are built with the intention of responding to the risks faced by government agencies and ensuring that these responses are effective. The entire implementation of the SPIP elements must be reported and communicated as well as continuous monitoring for continuous improvement. The control process is integrated into actions and activities carried out continuously by the leadership and all employees. Therefore, the foundation of control is the people (HR) in the organization who form a good Control Environment in achieving the goals and objectives to be achieved by government agencies.

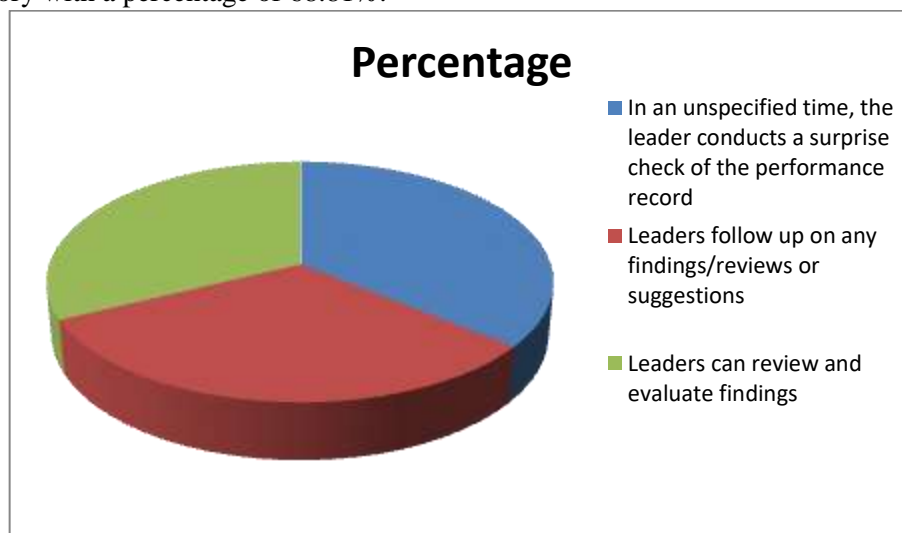


5. Internal Monitoring and Control Evaluasi

Table 5 Interpretation of Internal Monitoring and Control indicator data evaluation of the government's internal quality control system in the implementation of good governance at the Gorontalo Regency Regent's Office

Indicator	Score Respondent	Percentage	Assessment criteria
In an unspecified time, the leadership conducts a surprise inspection of the performance record	100	74,19	Effective
Leaders follow up on any findings/reviews or suggestions given by the inspectorate and as a follow-up to the internal control quality assessment and make improvements to control	92	65,59	Less Effective
Leaders can review and evaluate findings that indicate weaknesses and need to be improved	93	66,67	Less Effective
Total	285	206	
Average	95	68,81	Less Effective

Table 5 on the interpretation of Information and Communication indicator data, evaluation of the government's internal quality control system (SPIP) in the implementation of good governance in the Regional Office of Gorontalo Regency, the average respondent's answer score is 206 with a percentage of 68.81. The results of this data processing associated with the assessment criteria indicate that the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo District Office in Control Activities is in the Less Effective category with a percentage of 68.81%.



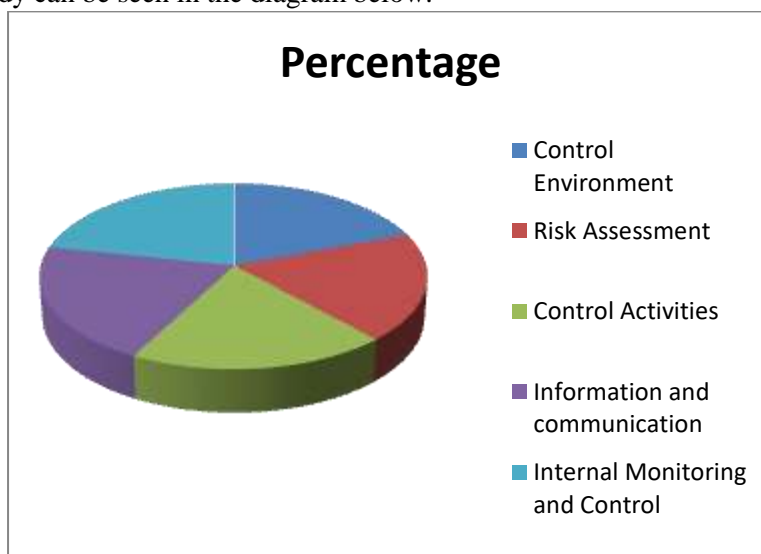
From the results of the interpretation of the data processing of the five indicators used to get a real picture of the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo Regency Regent's Office as a whole, it can be seen in the table below:

Table 6. Conclusion of the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo Regency Regent's Office

No	Indicator	Percentage	Rating Classification
1	Control Environment	69.93	Less Effective
2	Risk Assessment	68,01	Less Effective
3	Control Activities	70,48	Effective
4	Information and Communication	74,19	Effective
5	Internal Monitoring and Control	78,50	Effective
Total		361	-
		72,22	Effective

Source: Processed Dara Primer 2019

Based on the table. 46 obtained an overview of the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance at the Gorontalo Regency Regent's Office in the effective category with an average percentage of about 72.22%. This percentage gain is an accumulation of indicators for evaluating the government's internal quality control system (SPIP).) in the implementation of good governance at the Gorontalo Regency Regent's Office. The control environment indicator is in the less effective category with a percentage of 69.93%, evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with risk assessment indicators is in the less effective category with a percentage of 68.01% less effective, evaluation of the quality control system internal government (SPIP) in the implementation of good governance with indicators of control activities are in the effective category with a percentage of 70.48%, evaluation of the government's internal quality control system (SPIP) in implementing good governance with indicators of information and communication is in the effective category with a percentage of 74, 19%, the evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with indicators of monitoring and internal control is in the effective category with a percentage of 78.50%. The results of this study can be seen in the diagram below.



CONCLUSION

Based on the results of the research and discussion that have been stated, it can be concluded that the evaluation of the government's internal quality control system in the implementation of good governance at the Gorontalo Regency Regent's Office is in the effective category. With the acquisition of this percentage is an accumulation of: Evaluation of the government's internal quality control system in the implementation of good governance with indicators of the control environment in the less effective category with a percentage of 69.93%. Evaluation of the government's internal quality control system in the implementation of good governance with risk assessment indicators is in the less effective category with a percentage of 68.01%. Evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with indicators of control activities in the effective category with a percentage of 70.48%. Evaluation of the government's internal quality control system in the implementation of good governance with indicators of information and communication is in the effective category with a percentage of 74.19%. Evaluation of the government's internal quality control system (SPIP) in the implementation of good governance with indicators of monitoring and internal control is in the less effective category with a percentage of 68.81%.

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