



## Effectiveness of Performance of Government Internal Supervisory Apparatus (APIP) in Utilizing E-Audit

Munfarida Rizky Mutamimmah<sup>1</sup>, Taufik Kurrohman<sup>2</sup>, Alfi Arif<sup>3</sup>

<sup>1,2,3</sup>Accounting Department, Faculty of Economics and Business,  
Universitas Jember, Indonesia

**Abstract.** *This study aims to determine the effectiveness of the performance of the Internal Supervisory Apparatus of the Banyuwangi Regency Government in utilizing e-audit and to determine user expectations in utilizing e-audit in the internal supervision process in Banyuwangi Regency. This study is an exploratory study using a mixed qualitative and quantitative approach. The data collection method used in this study is the triangulation method, namely data collection through interviews while testing the validity of the data to parties related to the use of e-audit. Interviews were conducted on December 2, 3, 4 and 6, 2024, which showed that the effectiveness of APIP performance in utilizing e-audit was quite effective or obtained a value of 55 out of a maximum value of 100. So that four of the five components that are indicators of effectiveness assessment still need a lot of development to be able to meet the needs and expectations of users in achieving supervisory objectives, including the preparation of PKPT, implementation, reporting and monitoring of follow-up supervision results.*

**Keywords :** *E-Audit, Effectiveness, Performance, Internal Supervisory*

### 1. INTRODUCTION

Currently, the bureaucracy needs to be more open, responsible, dynamic, and agile in order to realize good and clean governance. This is in line with Presidential Regulation No. 81 Year 2010 concerning the Grand Design of Bureaucratic Reform that the objectives of bureaucratic reform include structuring and improving apparatus administration, human resource management, supervision, accountability, mindset, and culture. One of the government's concrete steps to realize good and clean governance is to implement electronic government. Mustafa.et.al. (2021) stated that e-government makes government services and processes more transparent and effective, and also provides many benefits to the community such as faster and easier service times.

The use of information technology in government officially began with the issuance of Presidential Instruction No. 3 Year 2003 concerning the National Policy and Strategy for the Development of E-Government in Indonesia. Institutions in the legislative, judicial, and public administration fields can utilize e-government to improve the effectiveness, efficiency, accountability, and openness of government administration. One of the results of the development of e-government in the field of government supervision is the implementation e-audit in Inspectorate of Banyuwangi Regency. E-audit is an information technology utilized in an integrated internal supervision process that includes planning, implementation, reporting, and follow-up. This is in accordance with the function of the Inspectorate of Banyuwangi Regency which carries out coaching and supervision of the implementation of regional government as stated in Banyuwangi

Regency Regional Regulation No. 10 Year 2019 concerning Amendments to Regional Regulation No. 8 Year 2016 concerning the Formation and Composition of Banyuwangi Regency Regional Apparatus. This system was first developed by the Inspectorate of Banyuwangi Regency since 2018 with the aim of ensuring that the implementation of internal supervision is in accordance with standards and that supervision documentation can be stored digitally and can be accessed at any time. In addition, e-audit can also be used to monitor the progress of supervision implementation.

Since e-audit was effectively used in 2021, the Inspectorate of Banyuwangi Regency has been well utilized in the supervision process, but still needs to be improved, especially in terms of ease of use. Implementation in the field of e-audit utilization is still limited to planning and implementation. Meanwhile, the reporting and follow-up processes have not been utilized optimally, this is because users do not understand the use of e-audit as a whole. In addition, in system security there have been disruptions to system hacking, considering that e-audit contains confidential supervision documents. Therefore, this study aims to determine the effectiveness of the performance of the Banyuwangi Regency Government Internal Supervisory Apparatus in utilizing e-audit and user expectations in utilizing e-audit in the internal supervision process in Banyuwangi Regency.

## **2. METHODS**

This research is an exploratory research that aims to deepen knowledge and find new ideas about a particular symptom, describe social phenomena and explain how a social phenomenon occurs to formulate problems in more detail or develop hypotheses rather than test hypotheses (Mudjiyanto, 2018). The approach used in this study is a mixed qualitative and quantitative approach. The quantitative approach uses information as numbers or information that is scored or valued (Sugiono, 2018). Scores or values are used to assess the effectiveness of the performance of each stage of the supervision process in e-audit. While the qualitative approach is used to reveal the facts of the effectiveness of the performance of APIP Banyuwangi Regency in utilizing e-audit and to explore in depth the expectations of e-audit users so that they can be suggestions for improvement.

The data collection method used in this study is the triangulation method. Triangulation is a data collection method that combines various data sources and existing data collection methods (Sugiyono, 2018). In this study, researchers used data collection through interviews while testing the validity of the data to parties related to the use of e-audit, namely the Inspector, Regional Assistant Inspector and Auditor at the Inspectorate

of Banyuwangi Regency. The selection of informants was carried out using random sampling techniques. According to Sugiyono (2018), random sampling is used if the population is assumed to be homogeneous (has a single characteristic), thus allowing sample selection to be carried out randomly and giving each subject an equal opportunity to be used as a research sample.

To determine the effectiveness of the performance of the interview questions are divided into five components according to the supervision process in e-audit, namely the preparation of Annual Monitoring Work Program (PKPT), planning, implementation, reporting and monitoring of follow-up of the supervision results. Each stage has a value of 20% of the total value of 100%. From the results of the addition of each component, it can provide a picture of the effectiveness of the performance of the APIP of Banyuwangi Regency in utilizing e-audit with categories according to the range of values obtained. The range of values 0-100 is divided into four categories, namely effective, quite effective, less effective and ineffective. So that it can be concluded the effectiveness of the performance of the APIP of Banyuwangi Regency in utilizing e-audit and suggestions for improvement based on user experience and expectations.

### **3. RESULT AND DISCUSSION**

The Inspectorate of Banyuwangi Regency in an effort to improve the effectiveness of performance in the field of supervision of regional government implementation implements a digitalization system by supporting employees using hardware and software. To determine the effectiveness of the performance of the APIP Banyuwangi Regency in utilizing e-audit, researchers conducted interviews in two stages. The first stage interview was conducted on December 2-4, 2024 with eight Auditors as e-audit users, consisting of two Middle Expert Auditors, two Young Expert Auditors and four First Expert Auditors. The second stage interview as well as data validity testing was conducted on December 6, 2024 with the Assistant Inspector for Region II and the Acting Inspector of Banyuwangi Regency as the direct superiors of the Auditors and the highest leaders of the organization.

The results of the study showed that the effectiveness value of the performance of the APIP of APIP Banyuwangi Regency in utilizing e-audit was assessed from five components according to the supervision process in e-audit, namely the preparation of PKPT, planning, implementation, reporting and monitoring of follow-up supervision results of 55 out of a maximum value of 100 with a fairly effective category.

a. Preparation of PKPT

The results of the assessment of the effectiveness of the preparation of PKPT in e-audit showed a value of 6 out of a maximum value of 20. The preparation of PKPT in e-audit has supported risk-based supervision planning with risk assessment in each supervision program at the initial stage of filling in PKPT. However, there has been no tiered review of the PKPT filling process in e-audit, so that there is a possibility of a mismatch between PKPT in e-audit and PKPT that has been determined by the organization caused by user error (human error). In addition, there has been no periodic monitoring of the implementation of supervision to ensure that the supervision activities carried out are in accordance with the PKPT that has been determined.

b. Supervision Planning

The results of the assessment of the effectiveness of supervision planning on e-audit show a maximum value, which is 20. The indicators of the effectiveness assessment based on the needs of e-audit users in implementing supervision planning with e-audit, include: 1) E-audit can help users in determining supervision priorities based on risks that have been assessed at the PKPT preparation stage; 2) Supervision planning on e-audit consisting of the preparation of the Audit Work Program (PKA), delegation of tasks and issuance of assignment letters can be adjusted dynamically based on supervision needs; 3) E-audit can help standardize the PKA for the entire audit team; 4) Supervision planning is then reviewed in stages by technical controllers and Regional Assistant Inspectors so that supervision planning is in accordance with supervision objectives. So it can be concluded that e-audit has met all user needs and expectations and facilitates users in achieving supervision planning objectives.

c. Implementation of Supervision

The results of the assessment of the effectiveness of the implementation of supervision on e-audit showed a value of 16 out of a maximum value of 20. The implementation of supervision on e-audit can help in the standardization of Audit Working Papers (KKA) for the entire audit team. The preparation of KKA on e-audit can also be adjusted dynamically based on the needs of supervision. Then the KKA that has been prepared is reviewed in stages by the technical controller and the Regional Assistant Inspector to ensure that the implementation of supervision is in accordance with the objectives of supervision. In addition, e-audit also allows for the tracing of supporting evidence documents for the implementation of supervision both

in the current year and the previous year. However, the implementation of supervision on e-audit has not been able to increase the accuracy in the assessment of findings compared to manual, this is because e-audit does not yet allow automation of the preparation of KKA so that KKA is still prepared manually to be uploaded to e-audit.

d. Reporting of Supervision Results

The results of the effectiveness assessment of the reporting of supervision results on e-audit showed a value of 9 out of a maximum value of 20. Supervision reporting on e-audit can help standardize supervision results reports for the entire audit team. The preparation of supervision results reports on e-audit can also be adjusted dynamically based on supervision needs. Then the supervision results report is reviewed in stages by the technical controller and Regional Assistant Inspector to ensure that the supervision results report is in accordance with the standards and objectives of supervision. E-audit can also help the process of monitoring the implementation to reporting supervision in real time. However, there is no notification feature on e-audit when the supervision implementation process exceeds the specified time limit. In addition, e-audit allows for tracking of supervision results reports for both the current year and the previous year. However, supervision reporting on e-audit has not been able to facilitate the preparation of supervision results reports with automation of findings from KKA, this is because the preparation of supervision results reports is still done manually to be uploaded to e-audit.

e. Follow-up Monitoring of Supervision Results

The results of the assessment of the effectiveness of monitoring the follow-up of the supervision results on e-audit showed a value of 4 out of a maximum value of 20. Monitoring the follow-up of the supervision results on e-audit can help the process of monitoring the follow-up of the supervision results both in the current year and the previous year by allowing the tracing of follow-up documents of the supervision results. However, e-audit has not been able to facilitate the administration of findings and recommendations of the supervision results with automation of the supervision results report, so that findings and recommendations of the supervision results need to be inputted into e-audit manually according to the findings and recommendation codes. In addition, there has been no hierarchical review of the process of administering findings and recommendations of the supervision results that have been inputted into e-audit to ensure that the inputted data is in accordance with the supervision results report. In the process of monitoring the follow-up of the

supervision results on e-audit, there is no notification feature when recommendations have not been followed up by the specified deadline.

In addition to internal factors from both e-audit and users, obstacles faced in the utilization of e-audit that can hinder the effectiveness of the performance of APIP Banyuwangi Regency can come from external factors, although not significant. Obstacles that come from external factors such as hacking of the system, unscheduled maintenance processes especially during working hours and dependence on third parties in repairs to system development.

#### **4. CONCLUSION**

The conclusion that can be drawn based on the results of interviews, observations and discussions of the effectiveness of the performance of APIP Banyuwangi Regency in utilizing e-audit shows a value of 55 out of a maximum value of 100 with a fairly effective category. This value is obtained from five components according to the supervision process in e-audit, namely the preparation of PKPT, planning, implementation, reporting and monitoring of follow-up of supervision results. Of the five components, only supervision planning received the maximum value, which is 20. This shows that e-audit can meet the needs and expectations and facilitate users in achieving the objectives of supervision planning. However, other components have not shown the maximum value, which means that e-audit still needs a lot of development to be able to meet the needs and expectations of users in achieving supervision objectives. Other components include the preparation of PKPT with a value of 6, implementation of supervision with a value of 16, reporting of supervision results with a value of 9 and monitoring of follow-up of supervision results with a value of 4 out of a maximum value of 20 each.

In addition, external factors can also hinder the effectiveness of the performance of APIP Banyuwangi Regency, although not significantly, such as hacking of the system, unscheduled maintenance processes especially during working hours and dependence on third parties in repairs to system development. So that the Banyuwangi Regency Inspectorate needs to carry out an evaluation mechanism for the use of e-audit in the supervision process as a forum to accommodate improvements and system development to meet user needs in achieving organizational goals.

## REFERENCES

- Banyuwangi Regency Regional Regulation Number 10 Year 2019 concerning Amendments to Regional Regulation Number 8 Year 2016 concerning the Formation and Composition of Banyuwangi Regency Regional Apparatus. (2016).
- Mudjiyanto, B. (2018). *Tipe Penelitian Eksploratif Komunikasi Exploratory Research In Communication Study*. APTIKA Research and Development Center and IKP Human Resources Research and Development Agency, Ministry of Communication and Information.
- Mustafa, K. K., & Deodatus, P. S. (2021). Technology and immigration system: A new paradigm for improving government service delivery in Tanzania. *PanAfrican Journal of Governance and Development (PJGD)*.
- Presidential Instruction No. 3 Year 2003 concerning National Policy and Strategy for the Development of E-Government in Indonesia. (2003).
- Presidential Regulation Number 81 Year 2010 concerning the Grand Design of Bureaucratic Reform. (2010).
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta Publisher.