

INTERNAL SUPERVISORY UNIT VOCATIONAL HIGHER EDUCATION SUPERVISION AREA OF INSPECTORATE KEMDIKBUDRISTEK

Nova Maulud Widodo¹, Ahmad Kudhori², Vaisal Amir³

^{1,2,3}Politeknik Negeri Madiun

Email: novamaulud@pnm.ac.id¹, akudhori@pnm.ac.id², vaisal_amir@pnm.ac.id³

*Corresponding Author

ABSTRACT

Changes organization of the KEMDIKBUDRISTEK made Polytechnic Colleges under the organization of the Director General Vocational Studies. Vocational universities were initially in the supervisory area of inspector 1, now in 2022 the Vocational College is in the supervisory area inspector 4. This change has also affected the communication of the internal supervisory unit at the Polytechnic with the Inspectorate General. The implementation of supervision for institutions in their business processes is the focus of the internal supervisory unit. All stakeholders are expected to be able to complete their work, even the demands for the implementation of MBKM become a challenge for the polytechnic. In the implementation of this supervision, there are adjustments to the current pandemic conditions. This study aims to determine the impact of the internal supervisory unit in vocational colleges in the area of inspector supervision 4. Researchers in conducting the analysis used qualitative methods with primary and secondary data sources, while the type of data used was qualitative. Data collection methods are interviews and documentation. Furthermore, the results of data analysis were then validated for drawing conclusions. The results showed that with the return of the supervisory area of vocational higher education to area 4, coordination with other universities was getting better. This result makes SPI supervision more optimal.

Keywords: Internal, Supervisory

INTRODUCTION

The President of the Republic of Indonesia Joko Widodo on April 28, 2021 appointed and inaugurated Nadiem Anwar Makarim, who previously served as Minister of Education and Culture to become Minister of Education, Culture, Research, and Technology (Mendikbudristek) in accordance with Presidential Decree of the Republic of Indonesia Number 72/P of 2021 concerning the Establishment and Change of Ministries and Appointment of Several State Ministers for the Advanced Indonesian Cabinet for the 2019-2024 Period. On that occasion, the President took the oath of office of the ministers of the Advanced Indonesia Cabinet for the remaining terms of office for the 2019-2024 period and the Head of BRIN who was sworn in today, then ended with congratulation by President Joko Widodo and Vice President Ma'ruf Amin, followed by by limited invited guests present. Nadiem also advised that the incorporation of research and technology at the university level into the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) must be addressed with a spirit of optimism in an effort to accelerate works and innovations that are beneficial to society, through research and the Merdeka Campus program as well as the link program. and match, as an effort to increase human resource capacity in the 21st century.

Based on the Regulation of the Minister of Education and Culture Number 9 of 2020 concerning Amendments to the Regulation of the Minister of Education and Culture Number 45 of 2019 concerning Organization and Work Procedures of the Ministry of Education and Culture, it is stated that the Directorate of Higher Education and Vocational Education is under the auspices of the Directorate General of Vocational Studies. These changes also have an impact on the internal supervisory unit (SPI) of vocational colleges. Higher Education SPI is under the auspices of Inspectorate IV while the Vocational Higher Education SPI is under the auspices of Inspectorate I in 2021. Currently in 2022 the Vocational Higher Education SPI has together with higher education SPI is in the supervision area of Inspectorate 4.

These organizational changes brought the SPI of vocational colleges to new challenges, especially in the communication process. Communication is very important in the field of supervision, namely realizing higher education services in this case vocational. Especially now that the world is under heavy pressure due to the COVID-19 virus outbreak or what is often called the 2019 Coronavirus. This epidemic entered Indonesia in early 2020 and infected millions of people and resulted in tens of thousands of deaths. In addition, the increasing number

of infected patients and the rapid spread, forced the government to make various regulations that limit community activities. This condition has had a major impact in various fields, including in the field of education.

The existence of regulations from the government in limiting activities outside the home, has an impact on the operational activities of organizations, both organizations engaged in manufacturing, services, trade, to non-profit companies. However, the organization still adapts government regulations to the organization's internal rules which results in internal controls that are appropriate for the organization so that operations continue.

Internal control in this case SPI is the utilization of various organizational resources in an effort to improve, direct, control, and supervise various activities of the organization/company so as to provide adequate assurance that the objectives of the organization/company can be achieved. Agoes (2012) explains that if the internal control of a business unit is weak, the possibility of errors, inaccuracies, and fraud within the company is very large.

The implementation of internal control requires supervision of its implementation so that the company's goals can be achieved. This supervision is generally carried out by internal auditors or the Internal Audit Unit (SPI), which ensures that internal controls are running well. Therefore, SPI routinely conducts internal monitoring of activities carried out by the organization in accordance with established policies.

Internal control activities are carried out with various activities in accordance with applicable policies. Various policies have emerged to support the implementation of the ministry's business processes. The existence of the MBKM policy requires activities carried out by higher education stakeholders to be able to carry it out. This makes the inspectorate general invite SPI to succeed the policies of the ministry of education, culture, research and technology.

Based on the background described above, the researcher is interested in conducting a study entitled Internal Supervisory Unit in Vocational Colleges in the Inspectorate Area 4 of the Ministry of Education and Culture. So that this research can produce an overview of how the implementation of internal control, especially in vocational colleges.

LITERATURE REVIEW

A process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations, reliability of financial reporting, compliance with applicable laws and regulations and safeguarding of assets against unauthorized acquisition, use or disposition. This is definition of internal control by COSO (2017). Another definition is further explained by Hery (2016), according to him that internal control is a set of policies and procedures to protect company assets or assets from all forms of abuse, ensure the availability of accurate company accounting information, and ensure that all legal/lawful provisions (regulations) Laws and management policies have been complied with or carried out properly by all employees of the company. Internal control is carried out to monitor whether the company's operational and financial activities have been running in accordance with the procedures and policies set by management.

Some of the definitions of internal control above provide the conclusion that internal control is the utilization of various company resources to improve, control, and supervise as well as provide guidance in various activities aimed at ensuring that company objectives can be achieved, which include operating effectiveness and efficiency, reliability of financial reporting, , compliance with applicable laws and regulations, and protecting assets from unauthorized acquisition, use or disposition.

Internal control basically provides reasonable assurance that the company can achieve the expected goals. The main objectives of internal control according to Mulyadi (2014), are as follows:

1. Safeguard the organization's wealth
2. Checking the accuracy and reliability of accounting data
3. Promote efficiency
4. Encouraging compliance with management policies:

The purpose of internal control described by several experts above illustrates that the internal control implemented by the company aims to protect the assets or assets owned by the company, ensure that the company's

activities run well, and aims to ensure that the company in this case management complies with and implements policies that must be adhered to both company policies and policies/regulations originating from outside.

The implementation of internal control requires interrelated and structured components. Agoes (2017), states that internal control consists of five interrelated components.

a. Control Environment

The control environment sets the tone of the organization, influencing the control consciousness of its people. The control environment is the basis for all components of internal control, providing discipline and structure.

b. Risk Assessment

Risk Assessment is the identification of the entity and the analysis of relevant risks to achieve its objectives, forming a basis for determining how risks should be managed

c. Control Activities

Control activities are policies and procedures that help ensure that management directives are carried out.

d. Information and Communication

Information and communication is the identification, capture and exchange of information in a form and timeframe that enables people to carry out their responsibilities.

e. Monitoring

Monitoring is a process that determines the quality of internal control performance over time.

Internal Oversight Unit

Internal Control is the entire process of reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational tasks and functions aimed at controlling activities, securing assets and assets, implementing good financial reports, increasing effectiveness and efficiency, and early detection of irregularities, and non-compliance with the provisions of laws and regulations. Furthermore, the Internal Control Unit, hereinafter abbreviated as SPI, is a supervisory unit established to assist the implementation of supervision over the implementation of the duties and functions of work units within the Ministry. (Permendikbud No 22, 2017)

According to Permendikbud No 22 (2017) that: "SPI was formed to assist Work Unit Leaders in carrying out internal supervision of the implementation of the duties and functions of each Work Unit within the Ministry." In carrying out its duties, SPI carries out functions including 1) preparation of supervision programs, 2) supervision of policies and programs, 3) supervision of the management of personnel, finance, and state property, 4) monitoring and coordinating the follow-up to the results of internal and external examinations, 5) mentoring and review of Work Plans and Budgets of Ministries and Agencies, as well as review of financial reports, 6) providing suggestions and recommendations 7) preparation of supervisory reports and 8) implementation of monitoring results evaluations.

In carrying out its monitoring activities, the Internal Audit Unit will carry out the main inspection activities which are divided into six activities, namely:

1. Compliance test, which is an examination of the extent to which policies, plans and procedures have been implemented, including:
 - a. Compliance with accounting procedures
 - b. Compliance with operational procedures
 - c. Compliance with government regulations
2. Verification, which leads to measuring the accuracy and reliability of various reports and management data as well as evaluating the benefits of these reports which will assist management in making decisions.
3. Protection of assets, Internal auditors must be able to state that the existing internal control can really be relied on to provide protection to the company's assets.
4. Appraisal of control, Internal audit is part of the internal control structure that measures, assesses, and develops the existing internal control structure from time to time following the company's growth.

5. Appraising performance, an internal inspection activity in a certain operational area which is very broad so it requires special expertise.
6. Recommending operating improvements, is a follow-up to the evaluation of areas where recommendations will be made.

Good Corporate Governance

The Internal Control Unit within the Ministry of Education and Culture as regulated in the Regulation of the Minister of Education and Culture Number 22 of 2017 has the task and function of assisting the Head of the Work Unit in carrying out internal supervision, by carrying out the functions of preparing supervision programs, monitoring policies and programs, supervising personnel management, state finances and property, monitoring and coordinating follow-up on the results of internal and external audits, mentoring and reviewing work plans and budgets as well as reviewing financial reports, providing suggestions and recommendations, compiling reports on results of supervision and implementing evaluations of results of supervision.

Internal control aims to control activities, secure assets and assets, implement good financial reports, increase effectiveness, efficiency and economy (3E) and detect early occurrence of irregularities and non-compliance with the provisions of laws and regulations. In order to strengthen governance and accountability, the implementation of tasks and functions within the Ministry of Education and Culture needs to be monitored systematically so that it is controlled, efficient, effective and economical (3E), in accordance with statutory regulations. In order for the implementation of the duties and functions of the Internal Audit Unit to run effectively, efficiently and accountably in accordance with the expected objectives.

In general, internal audit activities are important stages carried out by an internal auditor in the auditing process to determine priorities, directions and approaches in the internal audit process.

The stages in the implementation of internal audit activities, according to Hiro Tugiman (2006:53) are as follows.

1. Audit planning stage
2. Information testing and evaluation stage
3. Stage of submission of audit results
4. Follow-up stage on audit results.

Purpose

The objectives to be achieved from the research conducted by the researcher are:

1. Knowing the impact of changes in the nomenclature of ministries on the implementation of internal control?
2. Knowing the implementation of supervision by joining the Vocational Higher Education SPI at Inspectorate 4 of the Ministry of Education and Technology?

RESEARCH METHODS

The objects analyzed in this study are stakeholders who carry out internal control during the Covid-19 pandemic. The determination of respondents in this study was determined purposively, which was aimed at stakeholders of internal supervision of vocational universities at the Madiun State Polytechnic during the covid-19 pandemic. This study uses primary and secondary data sources. Primary data was obtained by conducting interviews sourced from respondents who provided explanations related to the implementation of supervision during the COVID-19 pandemic. The determination of respondents in this study was determined purposively, which was aimed at stakeholders of internal supervision of vocational universities at the Madiun State Polytechnic during the covid-19 pandemic. While secondary data comes from documents and other information that can complement primary data and can provide an overview in achieving research objectives.

The data analysis techniques used in this research are:

1. Qualitative data analysis. The results of the interviews were made in the form of transcripts and then categorized according to the topic of discussion of the research objectives. After being categorized, the data is presented and conclusions are drawn based on the topic of discussion of the research objectives. Furthermore, the data is verified by validating the data.

2. Data Validation. Data validation was done by using triangulation technique. The triangulation technique used is triangulation with more than one data acquisition method. This triangulation technique uses various data such as the results of interviews and documents that support this research to explain the appeal.
3. Concluding. Conclusions are used to answer research questions, in which conclusions are drawn based on verification of previous analytical activities. From the data presented and discussed, conclusions are drawn as well as answering research questions related to the impact of COVID-19 on the implementation of Internal Audit procedures.

The data analysis technique is described as follows:

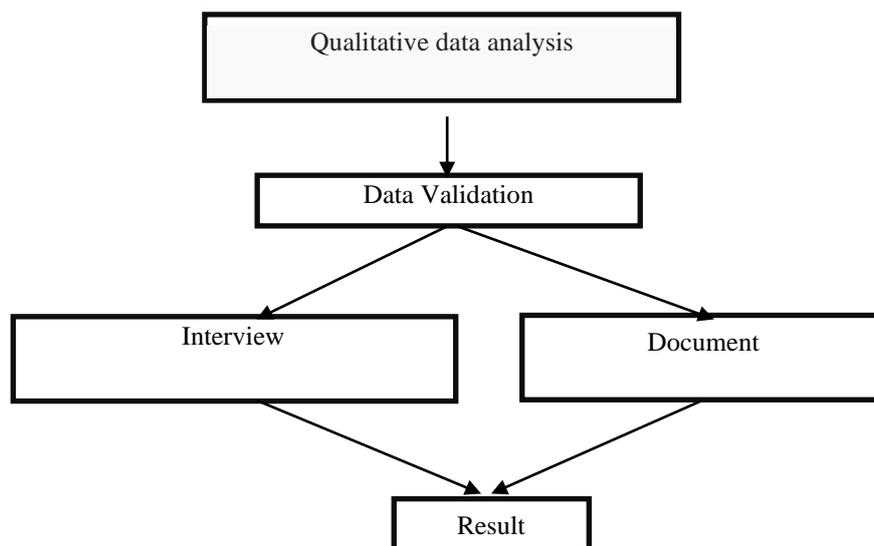


Figure 1. The Data Analysis Technique

RESULT AND DISCUSSION

In general, the scope of internal audit is to assess the effectiveness of the internal control system, evaluate the completeness and effectiveness of the organization's internal control system, and the quality of the implementation of the responsibilities assigned. In carrying out its monitoring activities, the Internal Audit Unit carries out the main inspection activities which are divided into six activities, namely:

1. Compliance test, which is an examination of the extent to which policies, plans and procedures have been implemented, including:
 - a. Compliance with accounting procedures
 - b. Compliance with operational procedures
 - c. Compliance with government regulations
2. Verification, which leads to measuring the accuracy and reliability of various reports and management data as well as evaluating the benefits of these reports which will assist management in making decisions.
3. Protection of assets, Internal auditors must be able to state that the existing internal control can really be relied on to provide protection to the company's assets.
4. Appraisal of control, Internal audit is part of the internal control structure that measures, assesses, and develops the existing internal control structure from time to time following the company's growth.
5. Appraising performance, an internal inspection activity in a certain operational area which is very broad so it requires special expertise.
6. Recommending operating improvements, is a follow-up to the evaluation of areas where recommendations will be made.

Based on the Regulation of the Minister of Education and Culture Number 9 of 2020 concerning Amendments to the Regulation of the Minister of Education and Culture Number 45 of 2019 concerning

Organization and Work Procedures of the Ministry of Education and Culture, it is stated that the Directorate of Higher Education and Vocational Education is under the auspices of the Directorate General of Vocational Studies. These changes also have an impact on the internal supervisory unit (SPI) of vocational colleges. Higher Education SPI is under the auspices of Inspectorate IV while the Vocational Higher Education SPI is under the auspices of Inspectorate I in 2021. Currently in 2022 the Vocational Higher Education SPI has together with higher education SPI is in the supervision area of Inspectorate 4. The differences that can be seen from the cash basis and accrual basis are:

Table 1. Comparison of SPI on Area 1 and Area 4

Area 1	Area 4
Internal supervisory unit of Vocational Education is same area with vocational high schools	Internal supervisory unit of Vocational Education is change area no with vocational high schools, but now with higher education (University)
Communication between the polytechnic spi and the inspectorate general is rare	Communication between the polytechnic spi and the inspectorate general is increased
The inspectorate did not make a visit (review) to the Madiun State Polytechnic	The inspectorate did make a visit (review) to the Madiun State Polytechnic
Communication and coordination of supervision with the ministry's inspectorate is not optimal	Communication and coordination of supervision with the ministry's inspectorate is more optimal

The results show that as long as the Polytechnic Internal Supervision Unit is under the auspices of area 1, communication between SPI and the Inspector General is less likely. This infrequent communication was not only caused by the COVID-19 pandemic at that time but also because the polytechnic supervision area was the same as the vocational high school area. Of course, the lack of communication with the inspectorate causes SPI in carrying out its duties and functions to experience confusion.

Currently the Polytechnic Internal Supervision Unit is under the auspices of area 4, meaning that communication between SPI and the Inspector General is increasing. This increase in communication is not only due to the fact that the polytechnic supervision area is the same as that of other state universities. Of course, increasing communication with the inspectorate causes SPI to be more optimal in carrying out its duties and functions in state universities.

In its implementation, the stages of the audit procedure above are carried out systematically and in accordance with applicable policies and standards within the organization. These stages can be explained as follows.

1. Audit Planning

The audit planning stage is the earliest step in the implementation of internal audit activities, planning is made aiming to determine the object to be audited/audit priorities, audit direction and approach, resource and time allocation planning, and planning other matters related to the auditing process. Planning should be documented and should include:

1. Determination of audit objectives and scope of work.
2. Obtaining background information about the activities to be examined.
3. Determination of the various personnel needed to carry out the audit
4. Notification to the parties deemed necessary.
5. Conduct surveys to identify required activities, risks and controls.
6. Writing audit program.
7. Determine how, when and to whom the audit results will be communicated.
8. Obtain approval for the audit work plan

2. Testing and evaluating information

At this stage, the internal audit must collect, analyze, interpret and prove the truth of information to support the audit results.

According to Hiro Tugiman (2006:59), the process of testing and evaluating information is as follows:

1. Collected various information on all matters relating to the objectives of the examiner and the scope of work.

2. Information must be sufficient, competent, relevant and useful to form a logical basis for audit findings and recommendations
3. Existence of audit procedures, including testing techniques
4. Supervision is carried out on the process of collecting, analyzing, interpreting and proving the truth of information.
5. An examination working paper is made

3. Submission of inspection results

The internal audit report is intended for the benefit of management which is designed to strengthen internal audit control, to determine whether or not the procedures/policies set by management are adhered to. Internal audit must report to management if there are irregularities, irregularities that occur within a company function and provide suggestions/recommendations for improvement.

According to Hiro Tugiman (2006:68) internal audit must report audit results what it does are:

1. A written report signed by the head of internal audit
 2. Internal auditors must first discuss conclusions and recommendations
 3. A report must be objective, clear, concise, structured and timely
 4. The report must state the purpose, scope and results of the audit
 5. The report includes various recommendations
 6. The views of the audited party regarding various conclusions or recommendations can also be included in the audit report
 7. The head of internal audit reviews and approves the audit report
- ### 4. Follow-up on examination results

Internal audit continues to review/follow up to ensure that the audit findings reported have been taken appropriate action. Internal audit must ascertain whether a corrective action has been taken and is delivering the expected results. In general, the implementation of the reviews between the SPs in areas 1 and 4 is the same. this is because related to the implementation of the duties and functions of the SPI there are technical instructions.

CONCLUSION

Conclusion

1. The results show that as long as the Polytechnic Internal Supervision Unit is under the auspices of area 1, communication between SPI and the Inspector General is less likely. This infrequent communication was not only caused by the COVID-19 pandemic at that time but also because the polytechnic supervision area was the same as the vocational high school area. Of course, the lack of communication with the inspectorate causes SPI in carrying out its duties and functions to experience confusion.
2. Currently the Polytechnic Internal Supervision Unit is under the auspices of area 4, meaning that communication between SPI and the Inspector General is increasing. This increase in communication is not only due to the fact that the polytechnic supervision area is the same as that of other state universities. Of course, increasing communication with the inspectorate causes SPI to be more optimal in carrying out its duties and functions in state universities.
3. In general, the implementation of the reviews between the SPs in areas 1 and 4 is the same. this is because related to the implementation of the duties and functions of the SPI there are technical instructions.

Recommendation

The recommendations submitted are: The government should give a circular or an order regarding what things must be done by the polytechnic internal control unit. The ministry of education and culture must make regulations.

REFERENCES

- Agoes, Sukrisno. (2012). *Auditing Petunjuk Praktis Pemeriksaan Akuntan Oleh Akuntan Publik Edisi 4 Buku*. Jakarta: Salemba Empat.

- Agoes, Sukrisno, (2017). *Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik*, Buku 1, Edisi 5. Jakarta: Salemba Empat.
- Dewi, R. K. (2020). Mengenal Apa Itu PSBB, Aturan, Daerah Yang Menerapkan Hingga Sanksinya. Kompas. <https://www.kompas.com/tren/read/2020/04/14/093800065/mengenal-apa-itu-psbb-aturan-daerah-yang-menerapkan-hingga-sanksinya?page=all>
- Hery. (2016). *Auditing dan Asurans*, Jakarta: Grasindo
- Litzenberg, R., & Ramirez, C. F. (2020). Proses Audit Jarak Jauh Selama Dan Setelah Covid-19: Implikasi Jangka Pendek dan Panjang. *The Institute of Internal Auditor*.
- Mulyadi. (2016). *Auditing. Edisi ketujuh*. Jakarta: Salemba Empat
- Republik Indonesia. (2017). Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 22 Tahun 2017 tentang Satuan Pengawasan Intern di Lingkungan Kementerian Pendidikan dan Kebudayaan.
- Republik Indonesia. (2020). Peraturan Menteri Pendidikan dan Kebudayaan Nomor 9 Tentang Perubahan Atas Peraturan Menteri Pendidikan dan Kebudayaan Nomor 45 Tahun 2019 Tentang Organisasi dan Tata Kerja Kementrian Pendidikan dan Kebudayaan
- Republik Indonesia. (2021). Keputusan Presiden Republik Indonesia Nomor 72/P tentang Pembentukan dan Pengubahan Kementerian serta Pengangkatan Beberapa Menteri Negara Kabinet Indonesia Maju Periode Tahun 2019-2024.
- Susanna, D. (2020). When will the COVID-19 Pandemic in Indonesia End? *Kesmas: Jurnal Kesehatan Masyarakat Nasional (National Public Health Journal)*, 15(4), 160–162. <https://doi.org/10.21109/kesmas.v15i4.4361>
- Tugiman, Hiro. 2006. *Standar profesional audit internal*. Yogyakarta: Kanisius.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta, CV.tentang Keuangan Negara.
- Undang – undang Nomor 23 Tahun 2004 tentang Pemerintah Daerah