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Competence of Auditors and Supervisors of The Implementation of Local Government Affairs at The Regional Inspectorate of Tomohon City

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Abstract. This study aims to identify, analyze and describe what factors influence the competence of the Auditor and PPUPD (Supervisor of the Implementation of Local Government Affairs) at the Regional Inspectorate of Tomohon City. In this study, the authors used a qualitative approach that is descriptive in nature, namely explaining the phenomenon in depth through data collection. Based on the results of the study it was found that the competence of Auditors and PPUPD had been implemented. This can be seen from the several indicators that have been discussed, namely the Auditors and PPUPD who carry out supervisory duties must have sufficient competence. Auditors and PPUPD before carrying out their duties always try to equip themselves with knowledge related to the implementation of the tasks they will carry out. In order to improve the competence of Auditors and PPUPD in carrying out supervisory duties, training is carried out in the office itself concerning the rules relating to the implementation of supervisory assignments. The office training itself also discussed the mechanisms for implementing supervisory assignments. To increase the competence of Auditors and PPUPD in the implementation of supervision, before carrying out supervisory duties, Auditors and PPUPD must prepare an Audit Work Program (PKA), Review Work Program (PKR) as guidelines regarding the design of work procedures systematically, also known as work steps will be implemented to achieve the goal. The Inspectorate, which is the Government's Internal Supervisory Apparatus (APIP) as a Strategic Partner, certainly has many tasks as well as obstacles in the work that are faced within the Internal and External scope. The competence of the Auditor and PPUPD must be maximized and requires a budget that is arranged in the Budget Implementation Document (DPA) of the regional apparatus, in this case the Inspectorate. Not all Auditors and PPUPD have the opportunity to be involved in training and education regarding the implementation of supervisory duties, because the available budget is very limited.

Keywords. Competence, Auditor, Supervisor of Regional Government Affairs

A. Introduction

Based on Government Regulation Number 60 of 2008 concerning the Government's Internal Control System as contained in the research of Korah et al. (2016), the Inspectorate as APIP must carry out the supervisory function (early warning) for the prevention and eradication of corruption in Indonesia [1]. There must be synergy between the financial management

agency (BPK) and APIP to test, check and avoid irregularities in the management and accountability of state finances. Good governance and clean (Good Governance and Clean Government) includes all aspects related to the control and supervision of the powers that belong to the Government in carrying out its functions through formal and informal institutions (Astomo, 2014) [2]. State Administration is basically a system and process of Implementing State Policy, increasing the capacity of State Administration and supporting the smooth running of State Government (Azhar, 2015) [3].

In Indonesia there are levels of the Oversight Agency, whose duties are to supervise, namely the Inspectorate General of the Department, the Government Internal Supervisory Unit (SPIP) within the State institutions and BUMN/BUMD, Provincial Regional Inspectorate (Itwilprop), Regency/City Regional Inspectorate (Itwilkab/Itwilkot) , the Financial and Development Supervisory Agency (BPKP) and the BPK (Financial Audit Agency) which are independent external auditors. This is very important considering that the regional government's financial management has received a lot of attention with the widespread giving of opinions by the Supreme Audit Agency (BPK).

According to the Regulation of the Mayor of Tomohon Number 11 of 2009 concerning the Description of the Principal Duties and Functions of the Organizational Structure of the Tomohon City Regional Inspectorate as one of the technical institutions in the Tomohon City Government which has the main task of supervising the implementation of Government affairs in the Tomohon City Region, implementation of guidance on the Implementation of Regional Government City and the implementation of City Government affairs. The role and function of the provincial Inspectorate; Regencies/cities in general are regulated in article 4 of Minister of Home Affairs Regulation No. 64 of 2007. In that article it is stated that in carrying out the task of supervising government affairs, the Provincial, Regency/City Inspectorate has the functions as 1) Planning of supervision programs; 2) Formulation of policies and supervision facilities; 3) Examination, Investigation, testing, and assessment of supervisory duties. In carrying out the supervisory function, it must be carried out by Certain Functional positions who have competence and are certified, namely Supervisor for Regional Government Affairs (PPUPD) and Auditor.

In the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 36 of 2020 concerning the Functional Position of Supervisor for the Implementation of Regional Government Affairs, it is stated that the Functional Position of Supervisor for the Implementation of Regional Government Affairs, abbreviated as PPUPD, must have ASN status (Gafar dkk., 2022) [4]. The PPUPD Functional Position Advisory Agency is the Ministry that administers the affairs of the Ministry of Home Affairs. The PPUPD Work Assessment is required to have Employee Performance Targets which are then performance targets that must be achieved every year and for career development, the value of the cumulative credit score is called the Credit Score Assessment (PAK) which is determined by the authorized official. The PPUPD Functional duties are to carry out supervisory activities on the implementation of concurrent Government affairs which include review, monitoring and evaluation and examination. Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 48 of 2022 concerning Functional Positions of Auditors.

Auditor Functional Officer, hereinafter referred to as Auditor, is an ASN who is given the task, responsibility and authority to carry out internal supervision. Internal Control is the entire process of auditing, reviewing, evaluating, monitoring and other supervisory activities on the implementation of organizational duties and functions in order to provide adequate

assurance that activities have been carried out in accordance with established benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance. Determination of Credit Score, hereinafter abbreviated as PAK, is the result of an assessment given based on Credit Score for appointment or promotion and/or position in the Functional Position of Auditor. Cumulative Credit Score is the accumulated minimum Credit Score value that must be achieved by the Auditor as one of the conditions for promotion and position. Auditor Functional Position is a Functional Position in the category of skills and expertise.

Of course, with the various tasks that must be carried out, there are constraints and problems encountered in general that are faced by Inspectors, Secretaries, and Keirbanan, including Auditors and PPUPD. The author is interested in the problems, obstacles and strategic issues that occur in the Regional Inspectorate of Tomohon City, namely 1) the role of the leadership in giving assignments; 2) Increasing Competency of Auditors and PPUPD; 3) Utilization of Electronic-based Technology; 4) Regional apparatus lacks cooperation in supporting the APIP supervision program; 5) Limited Training Budget for Auditors and PPUPD; 6) Educational background; 7) Compensation is not in accordance with the workload; 8) The budget for supervision is not in accordance with existing regulations; 9) Time Discipline; 10) Professional Code of Ethics.

Some of these problems were identified as factors affecting the work productivity of the Auditor and PPUPD at the Regional Inspectorate of Tomohon City. WTP opinion does not guarantee that there is no corruption in the relevant regional apparatus. Examination of financial reports is not specifically aimed at detecting corruption. Examination of Regional financial reports is intended to provide an opinion whether the financial statements have been presented fairly in accordance with Government Accounting Standards (SAP).

Based on this description, the authors are interested in conducting studies and research with the title "Competence of Auditors and PPUPD Regional Inspectorates of Tomohon City". The purpose of this study is to find out, analyze and describe what factors influence the competence of Auditors and PPUPD at the Regional Inspectorate of Tomohon City.

B. Literature review

Public Accountability

Public accountability is the obligation of individuals or institutions imposed by society to manage public resources, and those affected, to answer questions about their accountability for the success or failure of their achievements (Norkamsiah et al., 2016) [5]. Accountability is closely related to the means of administrative activities, especially those related to the achievement of public service results and communicating them transparently to the public. Therefore, accountability can be interpreted simply as a step towards accountability.

Based on the opinion above, it can be understood that accountability is generally binding and is a mandatory action against an authorized organization or certain party. In addition, accountability is associated with several other aspects such as efficiency, effectiveness, reliability and predictability. Enables the implementation of an accountable organization to achieve optimal organizational performance. Moreover, accountability can be interpreted in the context of how it is given. Furthermore, Accountability is the responsibility of individuals or groups of individuals who authorize the publisher to carry out certain tasks both vertically and horizontally. The principle of accountability as explained by Supit and Lumingkewas (2023), namely result-oriented and every budget user must answer and explain organizational performance for the success or failure of a program that has been budgeted for and is his responsibility [6].

Public Management

Public management is government management, which means that public management also intends to carry out planning, organizing, controlling public services [7]. According to Keban (2004) in Bere et al. (2022) argued that public management is not "scientific management", not "policy analysis", nor public administration, reflecting the pressures between the political orientation of policies on the other hand. Public management is an interdisciplinary study of general aspects of organization, and is a combination of management functions such as planning, organizing and controlling on the one hand, with human resources, finance, physical, information and politics on the other [8]. In Tangkilisan (2005) public management is defined as an activity carried out with a set of skills [9].

Human Resources Management

Human resource management is a series of organizational activities directed at attracting, developing and retaining an effective workforce [10]. Managers have a big role in directing people in the organization to achieve the expected goals, including thinking about how to have human resource management (HRM) that is able to work effectively and efficiently. Indeed, it has become the general goal of HRM to be able to provide maximum job satisfaction to company management which is further able to have an impact on company value, both in the short and long term.

According to Hasibuan (2016) in Amellia et al. (2022) human resource management is "The science and art of managing the relationships and roles of the workforce so that they are effective and efficient in helping the company, employees and society achieve the goals" [11]. According to Andre E. Sikula in Saefullah and Hidayat (2019), "Management is generally associated with planning, organizing, controlling, placing, directing, motivating, communicating, and decision-making activities carried out by each organization with the aim of coordinating various sources resources owned by the company so that a product or service will be produced efficiently" [12]. Human resource activities will run smoothly, if they are able to carry out the functions of human resource management properly and thoroughly in their implementation.

Good Governance

Good Governance is a good government procedure that has been defined by various world-recognized institutions, one of these institutions is the United Nations Development Program (UNDP). In its development, good governance is not only accepted as an excuse to fulfill formalistic criteria in order to get assistance from the world bank, more than that, good governance is believed to enable a country to fulfill development goals and uphold the rule of law.

According to Duadji (2012) Good Governance is a framework of philosophical, theoretical and analytical concepts that is very useful as a basis for fixing ideology, paradigm, culture and management to Government (public management) [13].

The concept of governance is not only aimed at internal organizational orientation, but also at external aspects, output outcomes, and impacts, namely efforts to realize just and equitable prosperity for the people as parameters of high-performance governance. Apart from that, this idea also relates to the desire to increase the competitiveness and innovation of public officials at the local, national and global levels.

Good Government Administration governance that reflects the characteristics of Good Government and Clean Governance is a very important role in planning development activities, both at the National, Regional and Village/Kelurahan levels, because every development plan requires the right data and information [14]. Regional Governments must convey accountability regarding the management of Regional Finances to stakeholders. This accountability is in the form of Financial Reports, in which the regional government as the manager of regional finance is accountable for the people's money it manages in the form of Regional Government Financial Reports (LKPD). This accountability must be disclosed in a transparent manner so that it truly reflects accountability. To assess the accountability of local government responsibilities, regional financial reports must also be audited by the Supreme Audit Agency (BPK) as an external editor (Setiawan, 2013) [15].

Competence of Auditors and Supervisors for the Implementation of Regional Government Affairs

Competency is the knowledge and skills necessary to accomplish tasks that define an individual's job Auditor (Arens in Aidi et al., 2022) [16]. Competence can be seen from various points of view, but in this study competence will be used from the point of view of individual auditors, this is because partners are subjects who conduct audits directly and are directly involved in the audit process so good competence is needed to produce quality audits.

The audit must be carried out by a person or person who has sufficient technical expertise and training as an Auditor. In carrying out the audit for the preparation of the report, the Auditor must use his professional skills carefully and thoroughly, therefore every Auditor must have professional skills and expertise in carrying out his duties as an Auditor. Hery (2017) in Astuti's dissertation (2018) states that there are six factors in the auditor's knowledge and experience, including 1) knowledge of accounting principles and auditing standards; 2) Knowledge of the client's industry type; 3) Formal education that has been taken; 4) Training, courses, and special skills possessed; 5) Number of audited clients; 6) Types of companies that have been audited [17].

Supervision of the implementation of Regional Government Affairs (PPUPD) has the following functions: 1) Planning of supervision programs; 2) Formulation of policies and facilitation of supervision; 3) Examination, investigation, testing, and assessment of supervisory duties. The implementation of the main tasks and functions of the Regional Inspectorate as PPUPD is outlined through the risk-based Annual Supervision Work Program (PKPT) based on the supervision policy of the Ministry of Home Affairs. The risk-based Annual Oversight Work Program (PKPT) is prepared based on the principles of harmony, integration, and avoiding repeated findings as well as paying attention to budget efficiency and effectiveness in the use of human resources so that overlapping activities and budgets do not occur. The scope of the Annual Oversight Work Program (PKPT) includes: 1) Audit, 2) Review, 3) Evaluation, 4) Monitoring, and 5) Other Oversight Activities In carrying out supervision over the implementation of regional government.

C. Methods

In this study, the authors used a qualitative approach that is descriptive in nature, namely explaining the phenomenon in depth through data collection. This research emerged because of a paradigm shift so that it can be seen as something holistic/whole, complex, dynamic and full of meaning.

The focus of this research is 1) Competency of Auditors and PPUPD; 2) Auditor and PPUPD Training; 3) Leadership Role; 4) Training Training Budget. The researcher took the

research location in the Tomohon City Regional Inspectorate Office using data collection techniques in the form of observation, interviews, and documentation. The data analysis technique used is the Miles and Huberman model, namely data collection, data reduction, data presentation, and conclusion drawing [18].

D. Results and discussion

Competence of Auditors and PPUPD in the Implementation of Duties

The competence of Auditors and PPUPD in carrying out supervisory duties is very necessary in order to improve the quality of audit implementation results. This audit must be carried out by a competent Auditor and PPUPD because the implementation of this audit is a very important series of activities where this activity is an (independent) assessment activity to ensure that the entire supervision process has been carried out consistently in accordance with the principles of upholding integrity, truth and honesty and obey the rules. Someone can be said to be competent if that person meets the qualifications or criteria in a particular science. An Auditor can be said to have competence if the Auditor audits properly.

In government audits, audit methods and techniques are not sufficient. According to Efendy in Pakasi (2022), Auditors are required to improve or add to their abilities in government matters, namely government activities, programs, functions, and organizations [19].

The results of this study show that generally the Auditors and PPUPD who carry out supervisory duties already have sufficient competence. Some of the auditors and PPUPD at the Regional Inspectorate of Tomohon City have attended education related to the implementation of audit tasks. In addition, before carrying out their duties, the Auditor always tries to equip himself with knowledge related to the implementation of the tasks to be carried out. Auditors usually attend office training themselves, the material of which concerns the rules and mechanisms for carrying out the tasks to be carried out.

The knowledge of the Auditor and PPUPD also determines the success or failure of the implementation of the tasks assigned to them. Auditors and PPUPD who have sufficient knowledge will increase the efficiency of the Regional Apparatus. However, for Auditors and PPUPD who do not have sufficient knowledge, they will experience obstacles in implementing the supervisory function. This waste will increase the cost of achieving organizational goals. According to Spencer (1993), quoted in the study of Kadarsih (2014), knowledge clusters include analytical thinking (AT), conceptual thinking (CT), technical/professional/managerial expertise (EXP) competencies. Analytical thinking (AT) is the ability to understand a situation by breaking it down into small parts, or seeing the implications of a situation in detail. In essence, this competency enables a person to think analytically or systematically about something complex. Conceptual thinking (CT) is understanding a situation or problem by putting each part together to get the bigger picture. Including the ability to identify patterns or relationships between situations that are not clearly related; identify underlying or key issues in complex situations. CT is creative, conceptual, or inductive. Expertise (EXP) includes job-related knowledge (technical, professional, or managerial bias), as well as the motivation to extend, utilize, and distribute that knowledge [20].

The Regional Inspectorate of the City of Tomohon as a Regional Apparatus based on the Regional Regulation of the City of Tomohon Number 9 of 2018 concerning Amendments to the Regional Regulation of the City of Tomohon Number 6 of 2016 concerning the Formation and Composition of the Regional Apparatuses of the City of Tomohon, as well as the Regulation of the Mayor of Tomohon City Number 18 of 2019 concerning the Elaboration of Main Duties and Functions of the Organizational Structure of the Regional Inspectorate of the City of

Tomohon. In this case the Inspectorate of Tomohon City has the main task of carrying out supervision of the implementation of affairs and administration of government in the region. In this regard, the Regional Inspectorate of Tomohon City must of course be able to take corrective action for irregularities committed in the implementation of affairs and governance in the region if they are not in accordance with the applicable laws and regulations. In carrying out supervision over the administration of regional government. The Inspectorate coordinates and consults both with the North Sulawesi Provincial Inspectorate, as well as the North Sulawesi Representative BPKP and the Inspectorate General of the Ministry of Home Affairs.

The Role of Education and Training in the Implementation of Auditor and PPUPD Duties

The importance of Training for an auditor and PPUPD is disclosed in the Regulation of the Supreme Audit Agency of the Republic of Indonesia No. 01 of 2007 concerning Financial Audit Standards states, every auditor who carries out an audit according to auditing standards, every 2 (two) years must complete at least 80 (eighty) hours of education which directly increases the professional skills of auditors to carry out audits. The competency standards for the functional position of Auditor and PPUPD include: Education, Knowledge, Expertise and Professional Attitude.

In this study, researchers observed how important education and training was for an auditor and PPUPD. Based on the research results, it was found that employees at the Regional Inspectorate Office of Tomohon City received instructions regarding the tasks carried out to increase employee knowledge in carrying out their duties. However, what is unfortunate is that at the Tomohon City Regional Inspectorate Office, employees have not received adequate training to increase the effectiveness of Auditors and PPUPD in their work and to increase their knowledge. Provision of supervision and guidance in the form of directions from superiors in carrying out their work has also been carried out to support the productivity of the Auditors and PPUPD so that they can perform well at work.

According to the results of the interviews, the informants provided information that the Education and Training was very influential in supporting the competence of Auditors and PPUPD so that they could analyze properly in their assignments. Analysis of training needs is one of the determining factors for achieving training effectiveness, but there are many other factors that determine it, for example: participant selection methods, training implementation, quality of modules and teachers, leadership/work environment support for training participants in implementing their knowledge, and so on. -other. Training is a priority/mandatory activity for an APIP, in this case PPUPD, in order to create professional and adequate human resources. Training makes a significant contribution to the improvement of skill competency standards. The impact on performance is enormous and greatly affects the quality of work, quality, and capability of an APIP, in this case a PPUPD.

Several studies support the results of this study including Susanti's research (2019) that training has a positive and significant effect on the quality of audit results [21]. Widodo et al. (2016) in his research stated the conclusion that the level of training has a positive effect on the quality of examination results, where the more or higher the training is carried out, the quality of the examination results will also increase [22]. Haryanti (2016) in his research that training has a positive effect on the auditor's knowledge structure about errors, the increased experience gained by auditors and an increase in training programs that provide material about errors that may arise during audits will make them more aware of the types of errors that may occur. occurred in the field and other matters related to the error [23].

Employee education and training contributes to increasing organizational productivity, effectiveness and efficiency. Education and training for employees must be provided periodically so that each employee's competence is maintained to improve organizational performance. Because of this, training programs must receive attention through planning training needs for employees of each employee. Law Number 5 of 2014 concerning State Civil Apparatus regulates the development of employee competence through education and training. Article 70 states that every employee of the State Civil Apparatus (ASN) has the right and opportunity to develop competence. The competency development includes through education and training. During the Civil Service orientation or probation period, the education and training process is integrated to build moral integrity and honesty, nationalism and nationalism spirit and motivation, superior and responsible personality traits and strengthen professionalism and field competence. To develop ASN competencies, each government agency is required to prepare a competency development plan in the annual budget work plan for career development, especially civil servants.

The Role of Leaders in the Implementation of Auditor and PPUPD Duties

The role of the Leaders in supporting the improvement of Auditor competence in carrying out audit assignments is very important. Leaders who have high concern for increasing the competence of their auditors will have an impact on the quality of the audit produced by their auditors, which of course will be good. The role of the Leader is closely related to organizational commitment. Leadership Commitment is a relationship between members and Leaders. Darmawan (2020) argues that leadership commitment is a psychological bond with employees in an organization that can be seen or marked by a sense of trust as well as strong acceptance of organizational goals and values, as well as a stronger will or desire to maintain a position in existing members. Loyalty or commitment to subordinates towards a leader that spurs personal value of commitment [24].

In this study the reciprocity between the leadership and members of the organization in this case the auditor is very close. Leaders who support the increase in Auditor competence in carrying out assignments will certainly increase the morale of their employees which will have a positive and significant effect on employee performance (Herawati et al., 2016) [25].

Based on the results of interviews with informants, information was obtained that the leadership always strives so that all auditors and PPUPDs who receive assignments have sufficient competence in carrying out their duties. Leaders always provide facilities for Auditors and PPUPD to increase competence, for example by facilitating the organization of office training itself or the implementation of training related to increasing Auditor knowledge in carrying out audit duties. Leaders always direct Auditors and PPUPD are required to study organizational goals in this case the vision and mission of the regional head. So that the ability to understand the process of planning, implementing, evaluating and reporting local government both financial and performance must be good.

Employees at the Tomohon City Regional Inspectorate Office receive directions regarding the tasks carried out to increase employee knowledge in carrying out their duties. Provision of supervision and guidance in the form of directions from superiors in carrying out their work has also been carried out to support the productivity of the Auditors and PPUPD so that they can perform well at work.

The results of this study indicate that leaders have an important role in increasing the competence of auditors for carrying out audit assignments. Leaders who are concerned about increasing the competence of their Auditors will have an impact on the work results of their

Auditors which will be even better. In carrying out audit assignments, the Leader makes careful planning for the process of implementing audit assignments, from budgeting planning, timing of assignments to planning the implementation of education and training to increase the competence of the Auditor. However, it returns to the issue of the budget, even though the leadership has tried to plan as thoroughly as possible for the implementation of the assignment but without the availability of an adequate budget, the plan may not be realized.

The Role of Compensation in the Implementation of Auditor and PPUPD Duties

Based on the provisions in the Regulation of the Minister of Home Affairs Number 84 of 2022 concerning Guidelines for Preparing the APBD for the 2023 Fiscal Year, the Regional Government allocates a budget for APIP based on the amount of total regional expenditure with a predetermined classification, namely for the Regency/City Regional Government Budget is: 1) Up to IDR 1 Trillion at least 1.00% of the total regional spending; 2) Above IDR 1 trillion to IDR 2 trillion, at least 0.75% of the total regional expenditure and above IDR 10 billion; and 3) Above IDR 2 Trillion at least 0.50% of the total regional spending and above IDR 15 Billion.

As for the Tomohon City Government, the total APBD is around IDR 600 billion (not reaching 1 trillion), so based on the budget provisions for APIP it should be 1% of the total APBD. The APIP budget includes the budget for supervisory activities which include audits/examinations, reviews, evaluations, monitoring and other supervisory activities carried out by the Inspectorate based on the Annual Supervision Work Program (PKPT) and the budget for education and training costs for APIP both training and education levels. as well as substantive training needed to increase APIP competence in carrying out supervisory duties.

However, in practice, the Tomohon City Government has not been able to fulfill this budget because the Tomohon City APBD has not been able to fulfill the 1% APIP budget requirement of the total APBD. This is also because the Tomohon City Government must be able to meet the percentage of the mandatory budget for education, which is 20% and health, by 10%. So that until now the budget for APIP at the Regional Inspectorate of Tomohon City is still below 1%. The following is an excerpt of an interview regarding the role of Compensation in supporting the improvement of Auditor competence in carrying out audit assignments with the question of what is the role of Compensation in supporting the improvement of Auditor competence in carrying out audit assignments.

Based on the results of the interviews, information was obtained that there were several types of compensation given to the Auditor and PPUPD, namely basic salary, additional income allowances, SPPD. Compensation provided by the Government can attract the interest of Auditors and PPUPD and motivate them to be productive in completing assigned tasks. The compensation policy complies with government regulations. Broadly speaking, compensation gives satisfaction to the auditors and PPUPD who work, but they will feel even more satisfied if the compensation is in the form of increasing competency in participating in substantive training.

E. Conclusion

Based on the research data and discussion as previously described and described, the researcher concludes as follows:

1. Auditors and PPUPD who carry out supervisory duties already have sufficient competence. Some of the auditors and PPUPD at the Regional Inspectorate of Tomohon City have attended education related to the implementation of audit tasks.

2. Training makes a significant contribution to the improvement of skill competency standards. The impact on performance is enormous and greatly affects the quality of work, quality, and capability of an APIP, in this case a PPUPD.

3. Leaders have an important role in increasing the competence of Auditors for the implementation of audit assignments. Leaders who are concerned about increasing the competence of their Auditors will have an impact on the work results of their Auditors which will be even better.

4. Compensation provided by the Government can attract the interest of Auditors and PPUPD and motivate them to be productive in completing assigned tasks.

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