



IMPLEMENTATION OF THE GOVERNMENT INTERNAL CONTROL SYSTEM IN THE GENERAL ELECTION COMMISSION OFFICE REJANG LEBONG DISTRICT

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A B S T R A C T

This study aims to determine the implementation process of the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency by looking at the SPIP elements, namely the control environment, risk assessment, control activities, from the side that emphasizes the implementation of policies based on the timing of implementation, namely, pre implementation, implementation and evaluation of implementation SPIP. This type of research is descriptive with qualitative analysis techniques. The data mining process was carried out by interviewing a number of key informants and documenting data in the field. Data analysis uses Flow Model of Analysis, namely (1) data reduction (2) data presentation and (3) conclusion / verification. The results showed that the process The results of this study indicate that (1) the process of pre-implementation of SPIP activities at the General Election Commission Office of Rejang Lebong Regency identified 4 (four) activities carried out namely; Establishment of a Task Force for SPIP Implementation, Understanding, Mapping, and Preparation of Activity Plans. (2) The implementation process is known that; First, the control environment has been integrated and its implementation is sufficient. Second, risk assessment is still in the form of identifying risks and how to overcome them from the results of evaluation of previous activities. Third, Control Activities have implemented control activities in accordance with those formulated in PP No. 60 of 2008 concerning Government Internal Control Systems, but require deeper implementation and high commitment. Finally, information and communication activities have fulfilled the elements of a good Government Internal Control System (SPIP) by providing and utilizing various forms and means of communication. (3) Implementation Evaluation is carried out through routine management monitoring/control activities related to the implementation of tasks both by direct superiors and control in the form of coordination, this is done to minimize the occurrence of a deviation. The size of the monitoring activities required by an organization depends on other SPIP elements



INTRODUCTION

The General Election Commission of Rejang Lebong Regency as one of the election administering institutions also has the obligation to implement PP Number 60 of 2008 as a form of accountability for the work unit of the General Election Commission of Rejang Lebong Regency and to anticipate that existing and / or future risks can be immediately is known and minimized, especially during the implementation of the pilkada stages held by the General Election Commission of Rejang Lebong Regency.

Based on field observations, the implementation of the Government Internal Control System at the General Election Commission of Rejang Lebong Regency is still not optimal. Availability of facilities and resources is the main problem in implementing the Government Internal Control System at the General Election Commission of Rejang Lebong Regency. This is considering that in terms of facilities, the building at the General Election Commission of Rejang Lebong Regency is still on a borrow-and-use basis, as the author's initial observations in pre-research made asset inventorying and filing at the General Election Commission of Rejang Lebong Regency become disturbed. Even though archiving activities in KPU institutions are a very urgent dimension because they become the basis / foundation / foundation in every KPU activity implementation.

The second finding relates to human resources from the quality dimension in facing the demands of Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). The educational background of

implementing Human Resources at the General Election Commission of Rejang Lebong Regency who comes from various disciplines is a real challenge in facing the demands of implementing the Government Internal Control System (SPIP). This is because the Government Internal Control System (SPIP) is a form of internal control, which is one part of internal control activities that is very functional for conducting an independent assessment of the implementation of the duties and functions of Government Agencies, meaning that the role of human beings is one of the determining factors for success.

Policy resources in the context of implementation are the main prerequisites because they serve as the driving force of policies that have been made. This is as stated by Van Horn and Van Meter (in Parson, 2011: 463), that policy implementation is defined as "those actions by public and private individuals (or group) that are directed at the achievement of abjective set forth in prior policy decisions "(Actions taken by individuals / officials or government or private groups directed at achieving the objectives outlined in the policy decision). So that no matter how good SPIP is designed by the General Election Commission of Rejang Lebong Regency, it will not work if policy resources are inadequate.

In the context of this research, the problem of implementing the Government Internal Control System (SPIP) policy of the General Election Commission of Rejang Lebong Regency is analyzed using the in action (generic) policy implementation model developed by Riant Nugroho (2014: 694-699), which in this approach fenomena The implementation is analyzed based on the time dimension (timing

implementation), namely pre-implementation, implementation process and post-implementation.

In the pre-implementation dimension, the analysis carried out at this stage includes two activities, namely the process of socializing policies and implementing them without sanctions (related to the Government Internal Control System (SPIP) at the General Election Commission Office of Rejang Lebong Regency).

Furthermore, on the implementation dimension. The analysis carried out at this stage is to see the implementation process of the Government Internal Control System (SPIP) at the General Election Commission Office of Rejang Lebong Regency which is carried out with sanctions.

And finally on the Post implementation dimension. The analysis carried out at this stage is to monitor and see the performance of policies related to the implementation of the Government Internal Control System (SPIP) program at the General Election Commission Office of Rejang Lebong Regency.

Of the three components, in what space / components the implementation constraints occur can be analyzed comprehensively so that program improvements and refinements can be carried out appropriately and in the end the achievement of policy performance will be realized.

Departing from these problems, in this study the author tries to analyze the implementation process of the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency.

MATERIALS AND METHODS

This type of research is evaluative exploratory, while the method used is descriptive qualitative.

Selection of informants in this study using purposive sampling technique

(Sugiyono, 2007: 57). The data collection techniques used in this research are using primary data in the form of documentation, observation, and interviews and secondary data obtained from literature, archives and documents.

The data analysis in this research is descriptive qualitative, which begins with conducting in-depth interviews with informants and continues by writing the results of the interviews into transcripts, then the researcher makes data reduction by means of abstraction, which is taking data that is in accordance with the context of the study and ignoring unnecessary data.

RESULTS AND DISCUSSION

1. Preparation of the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency

The first stage studied in this study begins with analyzing the SPIP preparation process. The initial / preparation stage in policy science is often referred to as the Pre-implementation process. According to the Head of KPU Rejang Lebong, this process begins with the formation of the task force implementation is to compile an action plan / SPIP implementation plan, which is put together as a part of the work plan of the Legal and Supervision Division. The initial stage in the pre-implementation, namely in the preparation stage, began with the establishment of a Task Force for the Implementation of the Internal Government Control System (SPIP) within the General Election Commission of Rejang Lebong Regency.

After the establishment of the Task Force for Implementing the Internal Government Control System (SPIP), the General Election Commission of Rejang Lebong Regency carried out an understanding activity on SPIP preparation and presented the annual plan program

plan which became the reference in carrying out activities.

The next step in preparation is to carry out mapping (mapping). Mapping / diagnostic assessment activities that are intended to obtain areas of improvements to the mapped SPIP elements and also make necessary improvements to these elements, through guidance and consultation.

The final step in the preparation activities related to the pre-implementation of SPIP in Rejang Lebong Regency is to prepare an activity plan. In the framework of implementing SPIP, it is necessary to prepare a work plan for the implementation / development of SPIP by taking into account the characteristics of the organization, which include organizational complexity, human resources, and its development perspective.

To be able to compile the SPIP work plan, it is necessary to first understand the functions and objectives of the organization. Furthermore, the work unit needs to define / operationalize SPIP in accordance with the functions and objectives of the organization. Based on the operationalization of the SPIP, the objectives, scope of work, priorities and strategies for developing SPIP are set.

Based on the whole series above, we can draw the conclusion that preparatory activities related to the pre-implementation of SPIP at the KPU Rejang Lebong Regency identified 4 (four) activities carried out namely; Establishment of a Task Force for the Implementation of SPIP, Understanding, Mapping, and Preparation of Activity Plans. As for comprehensively the findings on this aspect are as follows:

Preparation for the Implementation of the Government Internal Control System

PREPARATION STAGE			
1	ESTABLISHMENT OF A SPIP IMPLEMENTATION SATGAS		
2	UNDERSTANDING		
	Task force meeting	Held every week together with periodic meetings	Held every week together with periodic meetings
	- WA group communication	Performed regularly	Performed regularly
3	MAPPING		
	-Risk assessment and stage control plan	Implemented specifically internally with the output of the control card	Implemented specifically internally with the output of the control card
			Corresponds to SD 1406
4	DEVELOPMENT OF ACTIVITIES PLAN		
	-Annual action plan	Held in January	
	- Quarterly action plan	Held in January	Held in April
	- Monthly follow plan	Held every plenary at the beginning of the month	Held every plenary at the beginning of the month
	-Weekly follow plan	Held every weekly routine plenary	Held every weekly routine plenary

2. Implementation of the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency

After analyzing the preparation / pre-implementation activities related to the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency, in the second aspect the author describes the process of implementing / implementing the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency. The analysis carried out at this stage is to see the implementation process of the Government Internal Control System (SPIP) at the General Election Commission Office of Rejang Lebong Regency which is carried out with sanctions.

Overall, at the stage of the implementation process, first, the control environment at the General Election Commission office of Rejang Lebong has been integrated and its implementation is sufficient. This can be seen from the existence of an appropriate organizational structure as needed. Second, the implementation of the risk assessment at the General Election Commission Office of Rejang Lebong Regency is still in the form identify risks and how to overcome them from the results of the evaluation of previous activities.

In the element of risk assessment, the Office of the General Election Commission of Rejang Lebong Regency needs to consider the assessment of other factors, which can increase the risk, namely by considering factors that have occurred in the past (such as failure to achieve missions, goals and objectives, violations of the use of funds and regulations). , as well as the risks inherent in the mission and program. Third, Control Activities at the General Election Commission Office of Rejang Lebong Regency have implemented control activities in accordance with those

formulated in Government Regulation No. 60 of 2008 concerning Government Internal Control Systems, but require deeper implementation and high commitment. Fourth, information and communication activities have fulfilled the elements of a good Government Internal Control System (SPIP) by providing and utilizing various forms and means of communication. For more details, see the following table: Implementation SPIP KPU Rejang Lebong Regency

Sub Aspects	Field Findings
Control Environment	1. The control environment at the General Election Commission Office of Rejang Lebong Regency has been integrated and its implementation is sufficient. 2. The existence of an appropriate organizational structure as needed.
Risk Assessment	It is necessary to consider the assessment of other factors, which can increase the risk, namely by considering factors that occurred before.
Control Activities	The General Election Commission of Rejang Lebong Regency has implemented control activities in accordance with those formulated in Government Regulation No. 60 of 2008 concerning Government Internal Control Systems
Communication and Information	1. Has fulfilled the good SPIP elements 2. Providing and utilizing all forms of communication facilities 3. There is still a need for updates in the information system used so as to create quality and well-communicated information in order to make the right decisions.

Source: Research Results, 2020.

3. Evaluation of the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency

The final step analyzed in this research activity is to analyze the findings related to the post implementation of the Government Internal Control System activities at the General Election Commission Office of Rejang Lebong Regency. The analysis carried out at this stage is monitoring and observing the performance of policies related to the implementation of the Government Internal Control System (SPIP) program at the General Election Commission Office of Rejang Lebong Regency.

At this stage, the evaluation of the implementation of the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency has been monitored. Monitoring is carried out through routine management monitoring / control activities related to the implementation of tasks both by direct superiors and controls in the form of coordination, this is done to minimize the occurrence of a deviation. The size of the monitoring activities required by an organization depends on other SPIP elements.

Evaluation of the Implementation of SPIP KPU Rejang Lebong Regency

Sub Aspects	Field Findings
Implementation Evaluation	1. There is routine management monitoring / control related to the implementation of tasks by both direct superiors and controls in the form of coordination

Source: *Research Results*, 2020.

CONCLUSION

Based on the results of the research and analysis in previous chapters, the process of implementing the Government Internal Control System at the General Election

Commission Office of Rejang Lebong Regency is known that:

1. Preparation of SPIP

Preparatory activities (Pre Implementation) of SPIP at the General Election Commission Office of Rejang Lebong Regency identified 4 (four) activities carried out, namely; Establishment of a Task Force for SPIP Implementation, Understanding, Mapping, and Preparation of Activity Plans.

2. SPIP Implementation Process.

At the stage of the implementation / implementation process, first, the control environment at the General Election Commission office of Rejang Lebong has been integrated and its implementation is sufficient. This can be seen from the existence of an appropriate organizational structure as needed. Second, the implementation of the risk assessment at the General Election Commission Office of Rejang Lebong Regency is still in the form of identifying risks and how to overcome them from the results of the evaluation of previous activities. In the element of risk assessment, the Office of the General Election Commission of Rejang Lebong Regency needs to consider the assessment of other factors, which can increase the risk, namely by considering factors that have occurred in the past (such as failure to achieve missions, goals and objectives, violations of the use of funds and regulations). , as well as the risks attached to mission and program. Third, Control Activities at the General Election Commission Office of Rejang Lebong Regency have implemented control activities in accordance with those formulated in Government Regulation No. 60 of 2008 concerning Government Internal Control Systems, but require deeper implementation and high commitment. And finally, information and communication activities have fulfilled the elements of a good Government Internal Control System (SPIP) by providing and

utilizing various forms and means of communication.

3. Evaluation of SPIP Implementation.

Evaluation of the Implementation of the Government Internal Control System at the General Election Commission Office of Rejang Lebong Regency has been monitored. Monitoring is carried out through routine management monitoring / control activities related to the implementation of tasks both by direct superiors and controls in the form of coordination, this is done to minimize the occurrence of a deviation. The size of the monitoring activities required by an organization depends on other SPIP elements.

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