

**The Role of the Internal Audit Unit (IAU)
in Achieve Good Governance at the State
Islamic Institute (IAIN) Raden Fatah Palembang**
Zulhamdi Hasbi Tanjung, Hardiansyah, Heriyanto

Master of Management
Bina Darma University
email : zoeltanjung@gmail.com

Abstract

Reform of the bureaucracy is characterized by the application of Financial Management of Public Service Agency (FM-PSA) in government agencies. FM-PSA application of the first step of financial reform and public sector services without prioritizing profits and are based on the principles of efficiency and productivity to achieve good governance. To conduct training and supervision of the implementation of the FM-PSA requires the Internal Audit Unit (IAU) which is located directly under the leadership of PSA. IAU IAIN Raden Fatah Palembang was formed after two years of implementation of the FM-PSA IAIN Raden Fatah in Palembang and has 1 year at the time of this study formed.

Keywords : *Internal Audit, Good Governance*

1 INTRODUCTION

Implementation of bureaucratic reform in Ministry of Religion need to be implemented immediately . Therefore, the Indonesian bureaucracy has been known for poor service, a negative character and tend to degenerate, because there is the term bureaucracy under the table, many tables, rambling, uncertainty to wasteful bureaucracy. (Ali, 2013)

In an effort to realize good governance , the role requires the entity in charge of internal audit examines and evaluates an accounting system assessing management policy implemented. Internal auditor is one of the professions that support the realization of good governance which has now grown to be a major component in improving university / institute effectively and efficiently.

By Letter of Disicion Director of Financial Management Public Service Board Number : KEP.01/PB.5/2012 dated 20 November 2012 on the assessment of financial performance satker BLU in 2011, unit field of education (colleges of the Ministry of Religious Affairs), put IAIN Raden Fatah Palembang on the 13th of the 13 colleges with the status of Islamic Affairs Financial Public Service Agency.

Based on the formulation of the problem, then the problems will be examined in this study can be formulated as follows:

1. How the role of the Internal Audit Unit (IAU) in realizing good governance in the State Islamic Institute Raden Fatah Palembang?
2. How to support the management of the role of the Internal Audit Unit (IAU) in achieving good governance in the State Islamic Institute Raden Fatah Palembang?
3. What are the constraints faced by the Internal Audit Unit (IAU) in bringing about good governance and how to solve it?

1.1 Definition of Financial Management

According Sartono (2001:6): "Financial management is good management of funds relating to the allocation of funds in various forms of investments effectively and fund-raising efforts to finance investment or efficient spending". While Sutrisno (2003:3): "Financial Management is as all activities related to the company's efforts to obtain funds at a low cost companies and businesses to use and allocate funds efficiently".

1.2 Definition of Effectiveness , Efficiency , Economizing

Agoes (2004:182):effectiveness, efficiency and economizing is: "the effectiveness is the ratio between the input to the output in a variety of activities, until the achievement of the objectives set, both in terms of quantity (volume) of work, quality of work and time limits targeted . Efficiency is defined as the act of sacrifice is most appropriate for comparison with the desired results. While economizing is how to use the resources (inputs) are carefully wisely in order to obtain the cheapest cost, without damaging the quality".

1.3 Components of Internal Control Systems

In supporting the achievement of the objectives of internal control requires components of internal control. According to Sawyers (2005:58), Statement of Auditing Standards (SAS) defines five components of internal control are interrelated on the COSO statement: 1. Environmental Control; 2. Risk Assessment; 3. Control Activities; 4. Information and Communication; 5. Internal Control Monitoring.

1.4 Characteristics and Principles of Good Governance

Referring to the grand design of the application of good governance in Indonesia, which has been prepared by the National Development Team Policy Governance is good , there are fourteen values into principles of good governance (Bappenas, 2008: 5-15), namely : 1.Visionary ; 2.Openness and Transparency; 3.Public Participation; 4.Accountability; 5.Rule of Law; 6.Democracy; 7.Professionalism and Competence; 8.Responsiveness; 9.Efficiency and Effectiveness; 10.Decentralization; 11. Partnership with the Private Sector and Community; 12.Commitment to Reducing Gaps; 13.Commitment to the Environment Protection; 14.Commitment to Market Fair.

2 RESEARCH METHODOLOGY

According Sugiyono (2013), qualitative research is research that is based on the philosophy postpositivisme, used to examine the condition of natural objects, and qualitative research results further emphasize the significance of the generalization.

To be able to describe and analyze the role of the Internal Audit Unit (IAU) Achieve Good Governance in appropriate research approach is needed. The quantitative approach is less able to explain some social phenomena and this makes researchers using other more appropriate approach is qualitative approach. Qualitative approach in this study aimed to describe the role of the Internal Audit Unit (IAU) of good governance institutions by focusing processes and procedures, and management support to the Internal Audit Unit of work unit (ISU) State Islamic Institute (IAIN) Raden Fatah Palembang.

3 RESULT AND DISCUSSION

3.1 IAU Work Program

IAU Program formulated by a team consisting of a chairman, secretary, chief financial audit, chairman of HR and operational auditing and audit chairman of goods and services (barjas) at the beginning of the formation of the SPI. The work program has been formulated which consists of: 1). Financial Audit; 2) Audit Field; 3) Procurement of Goods and Services; 4) Human Resources Audit; 5) Operational Audit; 6) Special Audit (investigative audit); 7) capacity buiding, education and training of internal audit berkelanjutan; 8) Follow the above findings continue Repair; 8) submitted for routine verification of Units / Faculty.

3.2 Scope of Work Internal Audit Unit (IAU)

1. The scope of the financial audit
2. The scope of HR audit field work
3. The scope of the audit field work operations
4. The scope of the audit field work of goods and services

3.3 Standard Operating Procedure (SOP)

In performing its duties SPI has developed Standard Operating Procedures (SOP) as a guideline in conducting internal audit work at IAIN Raden Fatah Palembang environment. Standard Operating Procedure is widened basic guidelines to achieve the goal of SPI work in accordance with the vision and mission of SPI in particular as an organ (unit) work of IAIN Raden Fatah Palembang environment.

3.4 Components of Internal Control

Internal controls are policies and procedures that assist leaders in that actions have been taken to deal with the risks to the achievement of organizational goals. Components of internal control a benchmark management support to the role of IAU.

3.5 Environmental Control

Integrity and ethical values, honesty and discipline employees and managers work an important aspect in an organization.

3.6 Integrity and Ethical Values include:

1. Come to work on at 7:30 pm beginning with a morning assembly
2. Electronic Abasensi come between 7:30 am until 9:00 pm and return at 16:00 pm .
3. There is no description for the task by carrying out everyday tasks.

3.7 Commitment to competence

In the development of competencies, employee and faculty were given the opportunity to continue their education at a higher level. Increased competence of a technical nature and daily work involves new policies of the central government, employees participate in training and workshops.

3.8 Risk Assessment

In the organization of activities that have changed status to Public Service Agency, IAIN Raden Fatah Palembang management has not fully define the risks that may arise in the context of good governance institutions.

3.9 Activity Control

Control activities are the policies and procedures established by management to fulfill its purpose . Control activities implemented IAIN Raden Fatah in Palembang is as follows :

1. In implementing the task, no employee of Standard Operating Procedures (SOPs), there is no Job Analysis and a Workload Analysis to assess the duties and responsibilities of each employee.
2. Procedures for authorization of each transaction made by the competent authority for all activities undertaken to avoid mistakes.
3. Independent checks on the implementation of activities kotinue not been done by the Internal Audit Unit (IAU) to assess the effectiveness and implementation of internal control and supervision over all the activities carried out as a function of management.

3.10 Information and Communication

Information and communication has not been effective between leaders and employees, are still common understanding of the different top leadership policies. Dikomukasikan information effectively become barriers in the effectiveness and efficiency of the management of the organization towards good governance.

3.11 Monitoring

Monitoring control management has not been fully implemented. The activities carried out have not been well planned, the outcome was not in accordance with the original plan. The lack of monitoring of control is caused by weak control systems implemented at this time, so the work program and activities sometimes wrong procedure.

3.12 Discussion on Role of Internal Audit Unit (IAU)

IAU has the task and the role of the main function to assist the rector in achieving good governance which includes examination of control activities, assessment, testing, evaluation and repairs as well as advice independently and objectively against IAIN Raden Fatah Palembang management in Financial Public Service Agency application aimed at helping the working unit and their staffs to be able to carry out their duties and responsibilities effectively and efficiency, in accordance with the policy implemented.

IAIN Raden Fatah Palembang IAU is not the maximum instrumental in achieving good governance, although it has been established since 2012.

3.13 The Management 's Discussion Support

The system of internal control is done IAIN Raden Fatah Palembang management as an educational institution with the status of Public Service Agency, has not done well due to the components that control this condition is not well describe the SPI management support is also not maximized in achieving good governance at IAIN Raden Fatah Palembang. From the description above , management support and leadership in this case the staff of the IAIN Raden Fatah Palembang still not up to the role of IAU to achieve good governance institutions.

3.14 Discussion of Obstacles in Achieving Good Governance IAU

To carry out its role and functions , constraints faced by the IAU to be addressed first, ie constraint structure that does not support the IAU ortaker and operating budgets are not available, as well as the internal control components does not support. After the IAU constraints resolved , then the IAU will be able to help leaders overcome the problems that occur in IAIN Raden Fatah Palembang in achieving good governance.

References

- Agoes, S., (2004), *Auditing (Pemeriksaan Akuntan) Untuk Kantor Akuntan Publik*, Edisi Ketiga. Jakarta: FE UI
- Ali, S., (2013), Percepatan Reformasi Birokrasi di Kemenag. Diakses 18 November 2013 dari <http://www.republika.co.id/berita/nasional/umum/13/09/27/mts6x9-menag-percepat-reformasi-birokrasi-di-kemenag>.
- Bappenas, (2008), *Modul Penerapan Tata Pemerintahan Yang Baik (Good Public Governance) di Indonesia*. Jakarta.
- Ikatan Akuntan Indonesia, (2001), *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat.
- Mardiasmo, (2002), *Akuntansi Sektor Publik*. Yogyakarta: Penerbit Andi Offset
- Sartono, A., (2001), *Manajemen Keuangan*, Edisi 3, Dosen Fakultas Ekonomi Universitas Gajah Mada, BPFE, Yogyakarta.

Sawyer, L.B, (2005), *Sawyer's Internal Auditing: audit internal sawyer*, edisi 5 buku 1, Jakarta : Salemba Empat.

Sugiyono,(2003), *Metode Penelitian Kuantitatif Kualitatif dan R&D*, Cetakan ke-18, Bandung : Alfabeta .

Sutrisno, (2003), *Manajemen Keuangan (Teori, Konsep, dan Aplikasi)*, Edisi Pertama, Cetakan Kedua, Yogyakarta : Ekonisia.