



Developing Public Sector Talent Through Coaching and Mentoring: A Case Study of Competency and Performance Development at The Audit Board of The Republic of Indonesia

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Abstract

This article examines the implementation of coaching and mentoring as part of competency development in the Indonesian public sector, with a focus on implementation at the Audit Board of the Republic of Indonesia (BPK). Based on the implementation of a merit system policy, this study highlights how coaching and mentoring play a role in addressing competency gaps and driving performance improvement. Through a qualitative case study approach, data were collected from policy documents, in-depth interviews with key actors, and direct observations of the object of study. The findings indicate that coaching and mentoring practices have been implemented but have not yet been fully institutionalized. The integration of performance dialogues employing coaching techniques, continuous feedback, and structured mentoring emerges as a key driver for the sustainable development of public sector talent. This article proposes a merit system-based talent development model that simultaneously links social learning with performance development.

Keywords: Merit System; Competency Development; Performance Dialogue; Coaching; Mentoring; Performance Management; BPK.

1. Introduction

The implementation of a merit system in civil servant human resource management is mandated by Law Number 20 of 2023 concerning the State Civil Apparatus. This system emphasizes the importance of managing civil servants based on qualifications, competencies, and performance. BPK implements the merit system, among others, through competency tests using the assessment center method and employee performance management that focuses on employee performance development, performance dialogue between leaders and employees, as well as the evaluation of employees' work results and behavior. BPK has also developed an internal policy framework, such as the Human Capital Development Plan, which outlines the strategic direction for competency-based human resource management. This practice demonstrates the institution's commitment to adapting national policies to the organizational context. However, the effectiveness of a merit system is determined not only by policy design but also by the quality of its implementation at the operational level.

Challenges arise in the post-assessment phase, where assessment results are not fully utilized to support optimal employee development. Many employees do not receive in-depth and structured feedback on their assessment results. Individual Development Plans (IDPs), which should guide development, are often not consistently developed and implemented. Consequently, opportunities to close competency gaps through targeted, needs-based learning are missed.

Another challenge is the suboptimal implementation of performance dialogues, which can have a significant impact on both employees and the organization. Performance dialogues are merely a formality within a performance management application. This diminishes the dialogue's essence as a space for learning, reflection, and providing meaningful feedback between immediate supervisors and subordinates. Supervisors lack a strong commitment to implementing performance dialogues with a coaching approach, which should unlock employees' potential on a more personal level. If implemented effectively, high-quality performance dialogues can be a strategic tool for encouraging employee engagement and achieving more progressive work targets.

This study aims to analyze how coaching and mentoring can be used as strategies to bridge competency gaps and improve employee performance. Both are complementary approaches in encouraging experiential learning, interaction, and reflection. By integrating these strategies into the competency development cycle and HR performance management, institutions can create a more collaborative and development-oriented or learning-oriented work environment. The results of this study are expected to provide practical contributions to government institutions in building sustainable and impactful employee development systems.

In the context of increasingly complex challenges in civil servant human resource management, there are still few studies in Indonesia that integratively examine the relationship between competency assessment results, coaching and mentoring reinforcement, and the effectiveness of performance dialogue in improving employee performance. This article offers a new perspective by combining a post-assessment

development approach based on the 70:20:10 model and performance dialogue enriched with coaching and mentoring principles. Thus, this study contributes to building a conceptual model for civil servant competency and performance development based on a merit system, social learning practices, and continuous performance coaching.

2. Literature Review

The merit system is a key principle in civil service human resource management, ensuring that every decision is made based on competence, qualifications, and performance (as stipulated in the State Civil Apparatus Law). This principle serves as the foundation for ensuring that employee recruitment, promotion, and development are conducted fairly and transparently. With consistent implementation of the merit system, the bureaucracy can build an objective and results-oriented work culture.

In modern bureaucracies, meritocracy not only enhances the professionalism of civil servants but also prevents nepotism and increases public accountability (Dahlström et al., 2012). This enables government agencies to deliver higher-quality and more efficient public services. The robust implementation of meritocracy also plays a role in increasing public trust in public institutions.

In the context of the modern public sector, coaching and mentoring are positioned not only as individual development tools but also as organizational strategies to foster employee engagement, accountability, and a culture of work ethics. A study by Neupane (2015) showed that both coaching and mentoring have a significant relationship with improved individual performance, underscoring the importance of integrating these practices into a competency-based employee development system. Meanwhile, Blom and Curşeu (2025) found that a dyadic coaching relationship between mentor and mentee has a positive impact on the formation of ethical organizational values and culture, as well as employees' sense of psychological safety—two factors that are highly relevant in a bureaucracy that demands high integrity and professionalism, such as BPK.

Furthermore, research by Vuong and Nguyen (2022) emphasizes the importance of using a continuous, data-driven performance dialogue approach as part of an effective performance management system. This reinforces the policy direction of Minister of Administrative and Bureaucratic Reform Regulation No. 6 of 2022, which emphasizes the importance of two-way conversations between immediate supervisors and subordinates to support performance reflection and development. In the context of long-term mentoring, Masango (2021) also emphasizes the importance of institutional support in establishing a structured mentoring system, particularly in public sector organizations, to support employee career development and professional capacity.

All these findings reinforce the importance of shifting from an administrative performance management system to a more development-oriented performance management, as reviewed by Masih et al. (2025). This system not only focuses on assessment but also integrates coaching, feedback, and dialogue as part of a continuous learning and performance improvement cycle. In the context of a public organization like BPK, this integrated approach can strengthen a strategic talent development ecosystem and align with merit system principles.

Assessment centers are a valid method for assessing behavioral competencies through relevant work simulations, such as group discussions, role plays, and in-basket (Thornton & Rupp, 2006). However, the effectiveness of assessment centers depends heavily on structured follow-up through feedback processes and post-assessment development; without a systematic follow-up process, assessment results become mere administrative documents that don't impact work behavior. Therefore, organizations must integrate assessment center results into a concrete competency development strategy.

The 70:20:10 learning model developed by Lombardo and Eichinger (1996) states that the most effective learning comes from work experience (70%), social interaction (20%), and formal training (10%). Coaching and mentoring are essential components of social learning, enabling personalized, contextual, and continuous development-oriented learning. Implementing this model encourages a more flexible, practical, and relevant development approach to daily work challenges. Organizations that successfully implement the 70:20:10 principle tend to have more adaptable, collaborative, and highly competitive employees.

Whitmore (1992) defines coaching as the process of unlocking an individual's potential to maximize their performance, while Hawkins (2012) emphasizes the role of coaching in an organizational context. Mentoring, as a long-term relationship between senior and junior employees, contributes to the transfer of organizational experience and values. These two approaches complement each other in shaping employee competencies and character through a dialogic and reflective process. When integrated into the work cycle, coaching and mentoring can enhance employee motivation, leadership, and accountability.

Regulation of the Minister of Administrative and Bureaucratic Reform (MoABR) Number 6 of 2022 introduces performance dialogue as a new approach to civil servant performance management. This dialogue emphasizes the importance of two-way communication, continuous feedback, and the development of individual development plans based on reflection and work results. Through performance dialogue, supervisors and subordinates can collaborate to build a shared understanding of work expectations and strategies for achieving targets. When conducted effectively, this dialogue also serves as a means of continuous employee performance development and empowerment.

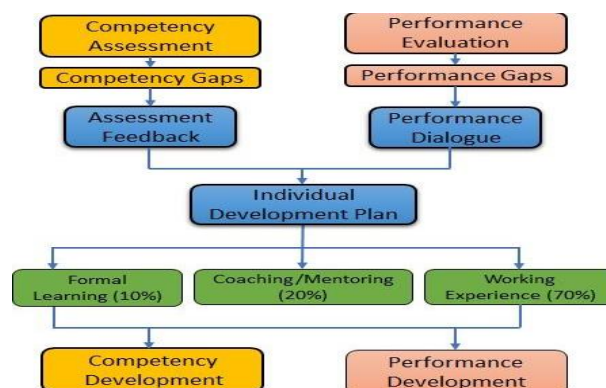


Fig. 1: Conceptual Model of Competency and Performance Development Based on A 70:20:10 Merit and Learning System.

This model shows how the results of competency and performance assessments are processed through feedback and performance dialogue to form the basis for compiling an Individual Development Plan (IDP). IDP is then implemented through formal learning (10%),

coaching/mentoring (20%), and direct work experience (70%) to simultaneously support competency development and employee performance improvement.

As a summary of the previous theoretical discussion, the researcher formulated a conceptual model that integrates various strategic approaches to developing ASN competency and performance. This model places the competency assessment and performance evaluation processes as the primary input, which are followed up through feedback and performance dialogue, then crystallized Individual Development Plan (IDP). The IDP is implemented through a 70:20:10 learning framework that emphasizes a balance between formal, social, and work-based learning.

This conceptual model is based on the 70:20:10 learning framework developed by Lombardo and Eichinger (1996), which emphasizes that effective learning comes primarily from direct work experience (70%), social interactions such as coaching and mentoring (20%), and formal training (10%). The coaching element in this model aligns with Whitmore's (1992) definition of a process to unlock individual potential to maximize performance, and is reinforced by Hawkins (2012), who emphasizes the importance of coaching in the context of organizational development.

Furthermore, the feedback and assessment mechanisms that form the basis for the preparation of the Individual Development Plan (Information and Communication Process) in this model reflect the practices outlined by Thornton and Rupp (2006) in the assessment center method. In the context of Indonesian bureaucratic reform, the integration of continuous feedback and meaningful performance dialogue is also emphasized in Ministerial Regulation No. 6 of 2022 concerning ASN Performance Management. This is reinforced by the findings of Vuong and Nguyen (2022), which show that continuous performance improvement requires a performance management system that prioritizes dialogue, reflection, and feedback embedded in daily work processes.

The model presented in this study aims to combine these various perspectives into an integrated framework that is contextually relevant for public sector organizations such as the BPK, while also contributing to strengthening the merit-based learning and performance development ecosystem.

3. Method

This research uses a qualitative case study approach with descriptive phenomenological analysis to describe the practices and experiences of actors in implementing employee competency and performance development. This approach was chosen because it allows researchers to explore subjective meanings and complex organizational dynamics. This method allows researchers to understand the perspectives of policy actors in depth, including the challenges and strategies they face. This study also provides scope to capture the variations in practices that emerge within the context of public sector bureaucracy.

Primary data was collected through in-depth interviews with HR managers, assessors, internal coaches, and immediate supervisors at BPK. The interviews were semi-structured to explore coaching, mentoring, feedback, and performance dialogue practices. Secondary data were obtained from policy documents, strategic reports, assessment guidelines, and training evaluation results. In addition, researchers conducted non-participatory observations of performance dialogues and coaching sessions during training. This step was taken to strengthen the data context and understand the real dynamics that occur in work interactions.

Data analysis was conducted using thematic content analysis techniques. Researchers grouped interview results and documents into relevant thematic categories, such as feedback implementation, coaching effectiveness, the role of immediate supervisors, and the integration of performance dialogue into the performance management system. Triangulation was used to increase validity through comparisons between data sources and actors. The analysis process was iterative, with researchers continuously reviewing the data and findings to ensure consistency and depth of meaning. The results of the analysis are presented in the form of a thematic narrative that illustrates the practice patterns and challenges faced by the organization.

4. Result and Discussion

4.1. Competency and performance assessment at the BPK

The BPK has conducted comprehensive competency assessments through assessment centers involving simulations such as in-trays, leaderless group discussions (LGDs), role-playing, and behavioral interviews. This assessment aims to identify the strengths and weaknesses of employees' managerial and sociocultural competencies as a basis for developing an Individual Development Plan (IDP). Each participant receives an assessment report containing development recommendations tailored to their competency gaps. However, the implementation of the IDP is still not fully structured and documented within an integrated employee development system.

Competency assessments at BPK are conducted by the Assessment Center Unit, which has received A-level accreditation from the National Civil Service Agency (BKN) as the agency supervising Human Resource Assessor Functional Officials. This demonstrates that the competency assessment process meets national standards in terms of governance, methodology, and the capabilities of its implementing resources. The assessment process is also conducted systematically and follows standard procedures based on scientific principles, such as validity, reliability, and objectivity. Therefore, the assessment results are highly accurate and can be relied upon for their quality as a basis for employee development decisions.

On the other hand, performance assessments are conducted through the Employee Performance Agreement and Performance Targets (SKP) system, which adheres to the latest performance management principles as stipulated in MoABR Regulation Number 6 of 2022. The implementation of a performance dialogue mechanism between immediate supervisors and subordinates has commenced; however, further optimization is needed in terms of the depth of discussion and the consistency of follow-up. The performance dialogue remains administrative in nature and has not yet fully become a space for effective performance reflection and guidance. If utilized optimally, this dialogue can be a strategic tool for building understanding, increasing accountability, and strengthening employee engagement in performance achievement.

Performance management at BPK has essentially adopted modern principles that focus on development, not merely administrative assessment. However, a "spirit" is needed in implementing performance dialogues so that interactions between supervisors and subordinates truly become a learning and empowering process. One step that can be taken is strengthening the support system through features in performance management applications that specifically accommodate the implementation of performance dialogues. This feature will document, schedule, and promote accountability for both parties, resulting in a tangible impact on improving individual and team performance.

4.2. Challenges in optimizing assessment results

Although competency assessments and performance reviews have been implemented effectively, the main challenge lies in follow-up development. Many employees have not received in-depth feedback from the assessment results, and the implementation of the IDP remains administrative in nature without ongoing monitoring. Furthermore, a lack of commitment and capacity among supervisors to provide coaching and mentoring has resulted in the ineffective use of performance dialogues.

One of the reasons for the suboptimal follow-up of post-assessment development is the absence of a feedback mechanism that is structured and systematically documented. The feedback provided is still general and not always directly linked to employee competency development action plans. Reflective, specific, and data-driven feedback from assessment results is crucial for fostering employee self-awareness of their areas of development. Without a meaningful feedback process, the IDP becomes merely a formality that does not translate into real, contextual learning in the workplace.

The role of supervisors in performance dialogues is crucial, but they are often faced with limitations in time, skills, and understanding of the essence of coaching and mentoring. Many supervisors conduct performance dialogues simply to fulfill system obligations, without exploring employee potential or developing supportive working relationships. This lack of preparation results in the low quality of conversations within the dialogues, which should be a space for discussing employee achievements, obstacles, and opportunities for performance development. Therefore, organizational investment is needed to equip immediate supervisors with the competencies as leaders-as-coaches, enabling them to bring "spirit" into performance dialogue as a strategic and sustainable development tool.

4.3. Integration of the 70:20:10 model in employee development

Most employee development at the BPK still focuses on formal training (10%), while the other two key components—on-the-job learning (70%) and social learning through coaching and mentoring (20%)—have not been optimally utilized. This condition is clearly illustrated in Figure 1, which presents the conceptual model of competency and performance development based on the 70:20:10 learning framework. The model emphasizes that individual development should be initiated from both competency assessment and performance evaluation, each producing competency gaps and performance gaps. These results are then followed by assessment feedback and performance dialogue processes, which together lead to the formulation of an Individual Development Plan (IDP).

Through the IDP, each employee's development path is structured according to three integrated learning components: formal learning (10%), coaching and mentoring (20%), and working experience (70%). These three components collectively aim to ensure balanced growth between competency development and performance development. However, as seen in BPK's current practices, formal learning still dominates, while the other two components—social learning and experiential learning—have yet to be systematically leveraged.

By strengthening coaching programs with internal coaches and establishing functional mentoring systems within work units, individual needs-based development can be implemented more effectively and have a direct impact on performance. This approach aligns with the structure illustrated in Figure 1, where the largest proportion of learning (70%) comes from experiential activities, complemented by social learning (20%) and formal training (10%).

As an effort to optimize social and experiential learning, BPK has developed a learning approach based on the Corporate University concept. Through BPK Corporate University, learning is not only focused on classroom-based or formal training, but also expanded through on-the-job learning, guidance from supervisors, coaching, and collaboration among employees. This concept operationalizes the 70:20:10 model in practice, encouraging a more contextual, adaptive, and sustainable learning process within the workplace.

Nevertheless, challenges persist—particularly in documenting informal and social learning activities, which are often not systematically recorded. Furthermore, the recognition of non-formal learning outcomes remains insufficiently structured, leading to under-recognition of competency achievements derived from real-world experience.

To address these issues and reinforce the framework illustrated in Figure 1, BPK is currently developing a digital Knowledge Management System (KMS). The KMS is designed to collect, manage, and disseminate organizational knowledge across units, with Subject Matter Experts (SMEs) contributing practical insights, lessons learned, case studies, and best practices. In the long term, this system is expected to catalyze continuous learning, particularly by supporting the documentation of informal and social learning processes.

Through this mechanism, the KMS will function not only as a knowledge repository but also as a strategic tool for competency and performance development, reinforcing the 70:20:10 model as a foundation for sustainable and collaborative employee learning at BPK.

The 70:20:10 learning model applied at BPK offers valuable insights that can be replicated or adapted by other public sector organizations seeking to enhance employee capability and performance through more dynamic and sustainable learning systems. In many government institutions, employee development often relies heavily on formal training, which tends to be periodic, classroom-based, and compliance-driven (Fauzian et al., 2024). By contrast, the 70:20:10 learning model applied at BPK offers valuable insights that can be replicated or adapted by other public sectors. For instance, ministries or local government agencies could implement structured coaching and mentoring frameworks similar to BPK's, where supervisors serve not merely as evaluators but as developmental partners. This would help bridge the gap between individual learning and institutional performance, aligning employee growth with strategic organizational goals (Almagrashi et al., 2023).

In the public sector context, the application of this model can also improve efficiency and service quality. When learning is embedded in day-to-day work through on-the-job experiences and knowledge-sharing, employees become more capable of solving complex problems without always depending on external training or consultants. Agencies involved in service delivery—such as tax offices, audit bodies, or local government administrations—can leverage this approach to cultivate a culture of continuous improvement and accountability (Boufounou et al., 2024). For example, regular coaching-based performance dialogues could replace rigid evaluation meetings, transforming them into forums for reflection, learning, and innovation. Over time, this would enhance public trust by improving the consistency and responsiveness of government services.

In the private sector, especially in knowledge-intensive industries such as finance, consulting, and technology, the integration of the 70:20:10 framework can yield substantial competitive advantages. Many private companies already recognize the limitations of traditional training and are moving toward learning ecosystems that combine mentoring, peer collaboration, and experiential problem-solving. BPK's approach—particularly its integration of the Corporate University and Knowledge Management System (KMS)—can serve as a model for developing such ecosystems. The KMS can help capture tacit knowledge from experienced professionals and distribute it across teams, reducing learning curves and accelerating innovation cycles (Hidayat & Sensuse, 2022).

Moreover, the use of digital knowledge-sharing platforms and the involvement of Subject Matter Experts (SMEs) could easily be adapted by private firms to improve internal capability building. For instance, professional services firms could institutionalize learning by linking coaching feedback and project-based lessons learned into their knowledge repositories. Similarly, manufacturing or logistics companies

could apply the model to document operational best practices, thereby reducing process inefficiencies and maintaining consistent quality standards across units (Pemsel et al., 2024; Domingues et al., 2025).

Ultimately, both public and private sector organizations stand to benefit from adopting the key principles demonstrated in BPK's model—namely, the balance between formal, social, and experiential learning; the emphasis on coaching and mentoring; and the use of digital systems to sustain continuous knowledge flow. These mechanisms not only improve workforce competency and engagement but also translate into measurable organizational outcomes such as higher productivity, improved service quality, and long-term institutional resilience.

4.4. Performance dialogue as a means of continuous development

Performance dialogues have great potential as an employee development tool if conducted in a quality and sustainable manner. By applying coaching principles to performance dialogues—such as active listening, reflective questioning, and agreeing on development actions—employees can be guided to take responsibility for their own achievements and development.

The BPK can strengthen performance dialogue by establishing implementation standards, developing guidelines for coaching-based conversations, and integrating dialogue results into the performance management information system. This will ensure that the assessment process doesn't stop at evaluation but evolves into a tangible and measurable performance coaching process.

Although BPK has systematically adopted a performance dialogue mechanism, its implementation in practice often remains administrative and formalistic. Many supervisors and employees conduct the dialogue merely to fulfill reporting requirements in the application system, without genuinely utilizing it as a space for meaningful conversation. As a result, the dialogue's potential to build productive working relationships, identify performance barriers, and explore employee potential is underutilized. This indicates that not all parties understand the essence of performance dialogue as a means of coaching and development, not simply a routine performance reporting tool.

Amidst these challenges, there are great opportunities to do so. Improving performance management, especially when unit leaders have a strong understanding of the essence of coaching, mentoring, feedback, and performance dialogue. Leaders who internalize these principles tend to encourage more open, reflective, and impactful dialogue for employee development. This support is a crucial lever in building a work culture based on learning and growth. When supervisors interpret performance dialogue as a collaborative process to improve individual and team capacity, changes in mindset and behavior within the organization are more easily accelerated. The economic impact of coaching and mentoring is as follows:

a) Cost Efficiency and Return on Investment (ROI)

Numerous studies indicate that coaching and mentoring programs generate significant economic value for organizations. Research on executive coaching has shown that companies can achieve an average return on investment (ROI) of up to 84 times the initial cost. For instance, Alzen et al. (2021) reported that an average investment of US\$25,000 in coaching programs produced a financial return of approximately US\$2.1 million, primarily through enhanced managerial performance and more efficient decision-making processes. Similarly, an evaluation of mentoring programs for microenterprises found that every US\$1 invested generated US\$1.63 in economic benefits—significantly higher than returns from formal training programs. This finding suggests that mentoring offers higher long-term value by providing contextualized and sustained support that not only transfers knowledge but also builds practical capacity for continuous performance improvement (Toni et al., 2025).

b) Additional Costs and Long-Term Outcomes

While coaching and mentoring often require additional operational costs, the long-term outcomes tend to outweigh the initial expenses. In the health sector, the Mentorship and Enhanced Supervision for Healthcare and Quality Improvement (MESH-IMCI) program in Jayakumar et al. (2022) demonstrated significant improvements in diagnosis accuracy and treatment quality following formal training. Although mentoring introduced short-term cost increases, cost-benefit analysis revealed that when integrated within existing supervisory structures, the additional costs were minimal compared to the resulting efficiency gains and quality improvements (McQuilin et al., 2021). These findings underscore that structured mentoring can serve as a cost-efficient long-term investment, optimizing performance outcomes while minimizing incremental expenses.

c) Quality and Compliance Improvement through Audit and Feedback

Audit and feedback (A&F) mechanisms also demonstrate measurable economic benefits. A systematic review found that A&F interventions not only improve compliance with organizational standards but are also cost-effective in most cases (Conombo et al., 2024). When combined with coaching principles, audit and feedback can enhance reporting accuracy, consistency, and timeliness—reducing rework costs and improving overall operational quality. Beyond compliance, formal mentoring programs in private organizations have been shown to decrease employee turnover and recruitment expenses. According to Balinda (2024), organizations with structured mentoring systems saved millions of dollars annually through improved employee retention and engagement.

d) Relevance for BPK: Cost Efficiency and Audit Quality

In the context of Indonesia's Supreme Audit Institution (BPK), the implementation of coaching and mentoring can generate substantial economic and performance benefits. First, audit quality can be significantly enhanced, as continuous coaching helps auditors identify risks more effectively and apply auditing standards with greater accuracy—thereby reducing the need for costly revisions, appeals, or corrections (Rumasukun, 2024). Second, operational efficiency can be improved when coaching and mentoring are integrated into performance dialogues, allowing supervision to be conducted internally using Subject Matter Experts (SMEs) instead of external trainers, which reduces training costs (O'Kane et al., 2022). Third, productivity and time efficiency are likely to increase because coaching enables employees to overcome work barriers, complete tasks more quickly, and make better decisions (Ghedabna et al., 2024). Finally, improved audit quality through sustained mentoring also minimizes reputational risks associated with audit errors or noncompliance. Thus, coaching and mentoring serve not only as developmental tools but also as strategic economic mechanisms that enhance both efficiency and institutional accountability within BPK.

Empirical studies show that investments in coaching and mentoring not only enhance employee competence and job satisfaction but also generate significant economic returns. For instance, in mentoring programs for microenterprises, it was found that every dollar invested produced approximately US\$1.63 in economic benefits—higher than the return ratio of formal training programs. In the healthcare sector, the integration of clinical mentoring following formal training improved the accuracy of diagnosis and treatment, with only a relatively small increase in operational costs when mentoring was embedded within existing supervisory structures.

For BPK, this implies that strengthening performance dialogues through coaching and mentoring principles can enhance not only audit quality and accountability but also operational efficiency. When performance dialogues are conducted meaningfully rather than administratively, the time typically spent on supervision and report correction can be reduced. This leads to tangible benefits such as lower

auditor replacement costs due to reduced turnover and fewer audit revision expenses. Moreover, higher-quality audit reports—including findings, recommendations, and follow-up actions—can increase public trust and reduce the risk of litigation or costly external audits. Therefore, establishing clear implementation standards, developing coaching-based dialogue guidelines, and integrating dialogue results into BPK's performance management information system are crucial not only for human resource development but also as a strategic investment that delivers measurable economic value to the organization.

5. Conclusion

This study shows that BPK has established a robust competency assessment and performance management system as a foundation for implementing a merit system. However, the effectiveness of competency and performance development can be improved by strengthening coaching, mentoring, feedback, and performance dialogue as an integral part of the performance management process. Social learning and experiential learning are still not being utilized optimally as an instrument for development based on individual needs. The role of supervisors as mentors also needs to be strengthened so that performance dialogues become a meaningful learning process rather than merely a compliance with system requirements. Institutional intervention is needed to ensure that the entire process of competency assessment, competency development, and employee performance management is integrated and has a tangible impact on organizational performance.

Strategic recommendations from this study include:

- 1) Institutionalize Post-Assessment Feedback as a Mandatory and Documented Process. Feedback should not be viewed merely as a formality for communicating assessment results but as a critical starting point for continuous learning. A structured feedback process helps build self-awareness and guides employees in planning their development. This process should be systematically facilitated by assessors or supervisors using standardized guidelines and must be formally documented in the Human Resource Management System (HRMS).
- 2) Develop and Implement Post-Assessment Development Guidelines Based on the 70:20:10 Framework. Comprehensive development guidelines should be designed to direct employees beyond formal training toward active engagement in experiential learning and social learning activities. These guidelines will also serve as accountability tools for supervisors and work units to ensure that the Individual Development Plan (IDP) is effectively implemented, monitored, and aligned with both organizational and personal growth objectives.
- 3) Train Direct Supervisors as Internal Coaches for Effective Performance Dialogues. Supervisors should be equipped with essential coaching and mentoring skills to conduct meaningful performance dialogues that encourage reflection, commitment, and growth. By adopting a "leader-as-coach" mindset, supervisors can foster a more collaborative and growth-oriented organizational culture, where performance management becomes a process of development rather than mere evaluation.
- 4) Provide Direction for Future Research through Model Validation and Comparative Studies. Future studies should empirically test the proposed 70:20:10-based competency development model using quantitative or mixed-method approaches to evaluate its impact on learning outcomes and organizational performance. Comparative research across different contexts—such as other public sector institutions or private organizations—would also provide valuable insights into the model's adaptability and effectiveness. This will refine the conceptual framework and strengthen its theoretical and practical relevance.

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