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Research paper

Built the Effective Internal Control System in Local Governments of Developing Countries : A Case Study on Tegal City

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Abstract

The purpose of this paper is to formulate the recommendation to reconstruction the Internal Control Policy in order to embody the Government Internal Control System, a specifically local government in Indonesia that is more effective. The research is using the qualitative method based on literature review and depth interview with a relevant source, including the top management of Tegal City and policy expertise as well. A policy analysis and Grindle theory are used to investigate the factors that contribute to the implementation of Government Regulation Number 60/2008 in uneffective Tegal City. The result shows that the reward and punishment in the policy is certainly needed, a derivative policy as an instrument to operate the must be applied policy, the rules regarding the local government officials should be revised, a professionalism strengthening and an independency of monitoring officials, the coordination and collaboration between local government to build a harmonization partnership in order to implement the policy that has to be improved, a dissemination policy and the integration of the internal control system report into a budgeting system and organization cultural development to create the better control environment in order heading to an effective internal control system.

Keywords: *Policy; Implementation; Effective; Internal Control System*

1. Introduction

More than nine years after the Government Regulation Number 60Year 2008 on the Government Internal Control System - *Sistem Pengendalian Internal Pemerintah [SPIP]* -, the policy implementation, particularly in Tegal City has not effective yet. The ineffectiveness Internal Control in Tegal City could be seen in the following condition: First of all, until now the opinion from the Finance Auditor Body – *Badan Pemeriksa Keuangan [BPK]* - of its financial report has not been unqualified opinion yet. It may be seen in table 1.

Table 1: Audit Opinion of Financial Report Tegal City 2012-2016

No	Local Government	2012	2013	2014	2015	2016
1	Tegal City	Qualified opinion	Qualified opinion	Qualified opinion	Qualified opinion	Qualified opinion

Source: Audit Report of SAI 2012-2016

The qualified opinion usually because exist in a fixed assets internal control. For instance, in 2014 Tegal Government did not apply the adequate control asset on certain equipment and machinery as much as Rp 22.14 billion and composed of 647 types of good as much as Rp. 17.25 billion in an unspecified location and such equipment and machinery of 4.89 billion could not be determined by the type of goods, was not supported by the valid data, comprehensive and cannot be identified its existence. Besides assets problem, there is also several cases which caused a regional financial loss, one of which receive public attention is the case of exBengkoki land swaps that owned by municipal government of Tegal with a land in Desa Kaligangsa, owned by third party [more familiar with "Bokong Semar" case] that caused the financial loss around more than Rp 23 billion. [Report of BPK of Republic Indonesia, 2015]. Second, the level of SPIP maturity for Tegal City assessed by Finance and Development Supervision Body - Badan Pengawasan Keuangan dan Pembangunan [BPKP] that was considered low [1.7 of 6]. It showed the implementation condition of the internal control system in local government during evaluation. The higher score of maturity level, the better SPIP implementation [Hadianto, 2017].

To see why the SPIP implementation is was ineffective, policy analysis and Grindle theory on the policy implementation model is used. It has two aspects and policy context.

This paper discusses on the first time of the internal control policy implementation in Tegal City. Second is the literature review about the Policy analysis and Grindle Theory. The third is a research methodology which explains how it is conducted. The fourth is its analysis. The last but not least is the conclusion.

2. Literature review

The research and writing issues related to the good internal control that is conducted by the public sector and private often found, either in a journal or in the thesis, dissertation or writing in the media. The discussion mostly focuses on issues such as accountability, an internal audit, and a government agencies performance [1].

Baharudin & Effendi [2] conducted a research on the government management control transformation by analyzing the government

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internal control system [SPIP], yet it was not providing a recommendation for reconstruction such policy. Harsono et al. [3] analyzed the internal audit model in the Ministry Education and Culture. Tseng [4] analyzed the relation between the risk management, environmental uncertainty, industrial competition, size, organizational complexity, and organizational performance monitoring.

This study provides something new to analyze the government internal control system policy after Government Regulation Number 60 Year 2008 being issued as an instrument to formulate the policy in order to SPIP policy being more effective, specifically in Local Government in near future [1].

To analyze the policy, we use a content analysis. It is aimed at creating and criticism against claims of knowledge regarding the public policy value [5] [Fischer, 1980]. In other words, the public policy could build an assessment towards the content of policy or policy content with purpose to assess the content and text which is contained in public policy. When refering to his new book, Handbook of Public Policy Analysis: Theory, Politics, and Method, Fischer et.al.,stated the content analysis focus on the policy meaning, value, sense, or the belief that they reveal, and on the process where it is communicated and read by a various audience [1].

This paper is using the Grindle implementation model also. Grindle [6] reminds the policymakers and executors about the possibility of the gap between the objective actions and achievement in the field [7][Hadianto, 2017].

The implementation [policy] has drown their attention because it is proved that many factors -- starting to the availability of adequate resources to of the relation structures between the governments, from a commitment of level low officials to the reporting mechanism in bureaucracy, from the political influence of policy opponents over the loss of time, fortune, and occurrence that apparently not related money - could be and often intervene between an objective statement policy and their actual achievement in the society." [6]

Grindle introduced an implementation model as a politic process and administration. It described a decision-making process that carried out by various actors, which eventually output is determined by the material or program that has been attained through the interaction between decision-making in terms of political administration. The political process could be seen through the decision-making process which involved various policy actors, while the administrative process seen through a common process of administrative action that could be learned at a certain program level. To be more determining the position between politics and administrative domain in Grindle theory could be seen in Figure 1 [7].

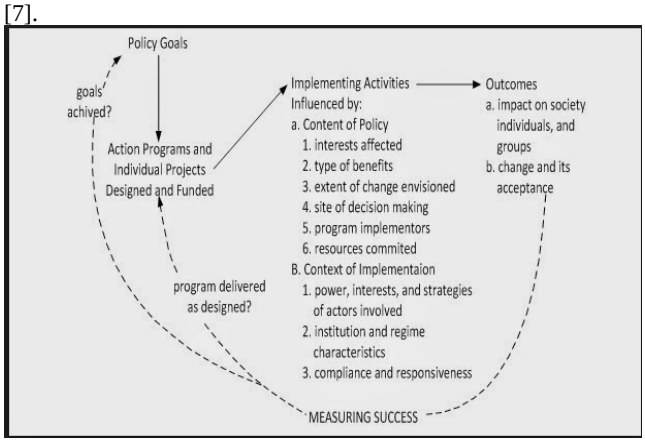


Fig. 1: Implementation as a Political and Administrative Process
[Source: [6] *Politics and Policy Implementations in the Third World*, Pricenton University Press, New, Jersey, page.6]

At this figure, it appears that the policy has an obvious purpose as a form of value orientation policy. The objective policy implementation is formulated into a specific action of program and project that was designed and funded. The program has been conducted in accordance with activities and budget plan. The implementation of policy or program is influenced by the content and the context of the implementation of policy. The entire policy is evaluated by measuring an output based the purpose the policy. Program outputs are seen through its impact on the intended target both individual and groups and the community. The output of policy implementation is the changes and acceptance of a change by the target group [8].

As for the content and the policy implementation context that affect such policy implementation may be described as follow:

a. Content Policy

According to the Theodore Lowi in [6], a policy that produced completely has an impact on the activity of policy making process. Similarly when it will be set in a time of the policy implementation process.

A policy will impact on various individuality or group which likely gain a loss or advantage from its policy implementation activity. It will bring a reaction or even a resistence from parties who think their interest threatened. For instance, the land owner [landlord] who performed a resistence against the policy changes in agrarian [6].

A content of policy which affects the further policy implementation is a change that expected from the parties who gain the beneficiaries of a program. For example, introducing a new technology for an agriculture development is a program which needs an adaptation attittude and participation of program [6].

The position of actors or the organizational units in site of decision making also affects the policy implementation. For instance, a monetary policy usually engaged the limited key unit of decision maker, namely actors in high ranks of the financial department or bank central [6] .

The program implementors determine the policy implementation. In this case, involving the different capacity [expertise, liveliness, responsibility] of various bureaucratic agencies to implement a successful [successfully]. The decisions made during the policy formulation about who will implement various programs that could affect how this policy achieved [6].

b. Context of Policy

The context of policy is the significant factor in determining the outcome of an implementation activity. However, it is a critical factor because its real influence [or potential] in a social, political, and economic setting. Therefore, it needs to be considered which context that administrative act conducted [6] .

The implementation is a decision making process which runs continuely, engages various actors. In the program administration process, many actors is deployed to make a choice regarding the public resources allocation, and various other parties seek to influence the decision. The actors are involved in the implementatio, for example the planner of national level, national, regional, local politician, economic elite group, the beneficiaries program of implementor bureaucracy at the middle and lower level. If those actor fully engage or not [in a marginal manner] in implementation depend on the content of policy and its administrative form [6] .

Each actor has a special interest to a program, and they try to achieve it by filed a suit concerning a resource allocation. Often the goals of actors are in the conflict area directly with another actor and its imapct and consequence [in terms of "who gets want"], will be determined by the strategy, resources and power postion of the respectively actor who involved [6].

In order to achieve either the policy goal or the implementor officials program, there are two problems. First, how to obtain the compliance with ends goal as like stated in the policy. Hence the implementor officials program have to get support from the political elite, and the compliance of program implementor agencies, the political elite in lower level and the beneficiaries program. Besides that, the officials have to take all forms of resistence from parties who suffer, so that eventually they wanted to support/accept a program. To obtain this compliance, it might

be achived by bargaining, adjusting [accomodation], and also a conflict [6].

The second issue is the responsiveness. The public institutional ideal such as bureaucracy, has to possess a responsiveness on its public needs. Morever, without its responsiveness during the implementation process, the public officials would loss the information which is used to evaluate the program achievement and loss the needed support for the successful program[6].

Grindle model is chosen to analyze the government internal control system policy in this study because it is able to capture the implementation process responsively. It may analyze in a linear manner also provide an instrument for the program recipients to participate in the policy implementation that generate a different result in the future. The following are some considerations Grindle model used in the discussion of the internal control system policy systems in PP Number 60, 2008. First, the political and administrative process Grindle model is able to become a kind of space hall for accommodate the theoretical model dialogue which accommodate different implementation from the Chairman's. Second, it represents the policy implementation characteristic in developing countries. Various case studies in some parts in Asia, Africa, and America conducted by Grindle and others, such as India, Brazil, Peru, Mexico, Columbia up to Zambia prove the contextual eccentricity from third world countries with the implementation model that he pioneered. This context is disproportionately, indeed, if you look at almost all of policies in Indonesia, including the policy to run the government internal control system. As a typical other developing country, the policy in Indonesia cannot be separated from powerful attraction of political infiltration [political power struggle] which was fought in the public policy zone [7].

The control paradigm shift, on a management control system [SPM] towards an Internal Control System [SPI] has emphasized the human factor than procedures and activity, through the creation of control environment that is more conducive and based-risk assessment, on the principle of prudence/conservative, so it more dynamic and involve all personnel [managers and employees] [Pusdiklatwas BPKP, 2009].

According to Sawyer et al. [9] "the Internal Control is a process, influenced by board of director, management and other personnel, which designed to provide the adequate confidence towards purpose attainment as follows: [1] the effectiveness and efficiency of operation; [2] the reliability of financial report; and [3] the compliance of law and order.

3. Methodology

This research using the qualitative method based on the depth interview with an observation and internal control system implementation in Tegal City. It is a case study that refers to Gerring[10], while the research design refers to Creswell & Creswell, [11] [2009]. The informant consists of the top management and the government official of Tegal City and several experts in a public policy and internal control. The topic that is discussed related to the internal control system implementation in their institution and factors which influence its implementation. The topic is being discussed with the government official and the experts including their opinion about the government internal control in Government Regulation Number 60/2008. The interview is based on the semi-structure with open question whenever required. The triangulation in this research is conducted with technique, using a different way to gain data. The data analysis is according to [12] Miles & Huberman [1994].

4. Results and Findings

There are some problems in SPIP Policy of Government Regulation Number 60/2008. First of all, as a policy that is too difficult to be implemented because until now such policy has not been elaborated yet become a derived policy [1]. The public policy in Indonesia adheres to policy in the continental countries[13] [Nugroho, 2012]. An action could be implemented if there is a derived policy. As we know that the Government Regulation Number 60 /2008 is not supported by derivative regulation so that the executor has an obstacle to conducting the policy. Every local government has an interpretation that might be different with others. According to Gerston [14], the translation ability is the executor ability to translate the policy to the designated policy by the policymaker in implementing a policy. The executor translation ability is too low due to there is no derived policy of Government Regulation Number 60/2008 on SPIP [1].

Second. From the policy content, particularly of aspect resources, we may see that there is a commitment problem to implement such policy. The lack of commitment, especially from the top management is due to the two problems. There is conflict interest and policy dissemination. For the first problem usually associated with the political interest that is their campaign cost during the election. The City mayor using their power for a political purpose in order to win an election with a commitment to impair the control system in the government administration. In a personnel arrangement pertaining to the transfer and promotion and also a punishment have to do the disciplinary violations but based on the employment that violated even in deciding the personnel policy that does not listen to the Office Leaders and Consideration - *Pimpinan Jabatan dan Pertimbangan [Baperjakat]*, but by listening to the opinion a former team for winning the regional election. The second problem is about the dissemination of government regulation number 60/2008. Until now, many government employees in the Tegal City have not obtained the socialization about the SPIP. We perceive from table 2 that only 0.7% of employees in Tegal City have been socialized the SPIP Policy. Therefore, they do not know its policy better and do not how to implement its policy in their program or activities. The comprehensive factors of this policy are being a strong base to grow a commitment, particularly the leaders to mobilizing the resources for policy implementation, in this case, the SPIP.

Table 2: The Number of Kota Tegal Personnel Based on Education and Participation in SPIP training

No	Education	Amount	%	SPIP Training	%
1	Elementary	86	1.9	0	0
2	Junior high school	124	2.8	0	0
3	Senior high school	844	19	0	0
4	Diploma I	12	0.3	0	0
5	Diploma II	177	4	0	0
6	Diploma III	496	11.2	0	0
7	Diploma IV	52	1.2	0	0
8	Under Graduated	2431	54.7	30	0.7
9	Post Graduated	220	5	0	0
Sum		4442	100	30	0.7

Source: BKD Tegal City, 2015

Besides a commitment, from the resources aspect, the internal monitoring officials also have significant role, in this case the inspectorate in SPIP Policy implementation. The role of a functional monitoring officals in SPIP implementation has been executed by coordinating the socialization and SPIP mentoring activities by BPKP. However, if these activities are not being followed by another SKPD in outer inspectorate, SPIP will not be able to run well. Their role only being an initiator and activity initiation of SPIP implementation, its sucess of SPIP implmentation activity is entirely upon on their each SKPD activity to protect and to follow what have been designed when mentoring from BPKP. According to one of the SPIP task force members of Tegal City, the efficacy of SPIP implementation is not depend on the inspectorate, but it's SKPD leader to move its resources. She said, they do not need the SPIP, without SPIP they could execute its program and activity. In their point of view, the SPIP is only a formality. This kind of attitude becomes a main obstacle in SPIP implementation. [Interview with Tanti Rahayu, July 6, 2015].

From its inspectorate resources is way far from sufficient by the power of 16 auditors to run its role. It's far from ideal. They are an avant-garde in SPIP implementation. However, from 16 auditors, only some of them who mastering the SPIP. It is difficult enough because they have to move all SKPD in local government evironment. Based on the research result from the Training Center of Auditor Functional Position - Pusat Pembinaan Jabatan Fungsional Auditor [Pusbin JFA] BPKP, the number of ideal auditor needs in Indonesia is 46,560 persons or approximately APIP/inspectorate minimum in regency [kabupaten] or city at least 50 certified-auditor. Thus, from the number of auditor is remaining less ideal. From its auditor competency, based on the assessment resulf of Model Capability Audit conducted by BPKP the position in 2005 showed that of 474 APIP which was assessed as much as 85.23% or 404 APIP in level 3. The APIP condition in Tegal City is included in level 1. By seeing that assessment indicator APIP and the ideal number of APIP, we may say that APIP of Tegal City is not ideal yet to be expected has bigger role in effectiveness strengthening of implementation SPIP in Tegal City. Furthermore, from its independency aspect, according to Prasodjo, APIP role has been effective yet in executing its function to support the effectiveness of the implementation SPIP [Kompas, March 28, 2015]. It may cause a independency problem and professionalism. Related to the independency problem, the APIP depencdency level to the leaders in some ministry and agency [K/L] and Local Government is completely high. Currently, the APIP independency relies heavily on the extent to which leader put APIP. Particularly if there is a problem related to the personal interest or a group leader to K/L and Local Government certainly APIP function is no longer sharp anymore. Nevertheless, to move the control is not only depending on the internal monitoring officials function without involving the leader's role in an organization. Beasley et al. [15][2006] stated that one of failures in a internal control system is an assumption that the internal control business is an auditor's duty only [monitoring]. It will cause many management neglecting which will weaken the existed control system that eventually would result a fraud. As stated by American Institute of Certified Public Accountants-AICPA [1997] in Sawyer et al., [9] that the Internal Control is a process which influenced by the board of commissrioners activity, management, or other officials that designed to provide the fair confidence about the objective achievement in reliability of finance reporting, effectiveness and operation efficiency and also a compliance on law and regulations. From the control definition, confirmed that all elements in an organization have to engage in realizing the implementation of a control system, not only the monitoring. Without the engagement of all elements in organization so it will not embodied its control. The monitoring officials role for an institution based on Tanah Datar Regent, Datar M. Shadiq, as an early warning systems, that will identify a symptoms of distortion and give a recommendation of improvement to the management of government before it becomes dangerous for institution. According to the Tugiman [16], the scope of the internal examination is to assess the effectiveness and evaluate a completeness of the internal control system which owned by organization and the quality of a responsibility given. From that definition, it is may quite explain that the internal monitor's role is to assess the effectiveness of the internal control owned by an organization is not the main factor to determine the internal control system in that organization. Therefore, it is effective or not the internal control system in an organization is not necessarily rely on a role or the internal control officials task. Based on the Institute of Internal Auditors [IIA, 2013] in a system risk management and controls are known by three lines of defense model which divide the task and function respectively in a risk management system and controls in an organization. The main function is to maintain the effective control and to conduct the risk procedure are in the first line, that is management or leader's role, the second function is a compliance unit and last one is in the internal control unit. The first line in this case is a unit in the organization at the government environment from the highest leaders to the lowest executor. In the local government context for City or Regency level, namely, from the regional head to the lowest staff that commissioned to enforce the controls accordance with their duties respectively. For the second line, there is no a compliance unit separately yet. It is to be concurrent by the third line, namely the inspectorate as the last stronghold to ensure its internal control system run well in the scope of the regent/city government. For that required the strengthening of the professionalism and monitoring official's independency in order to guarantee the effectiveness of SPIP policy in the local government environment.

Third, from the policy context, especially from a compliance aspect to implement such policy, some factors which may inhibit the policy implementation. First, the government does not notice the reward and punishment in this policy. According to[13] Nugroho [2012], a policy that does not have sanctions may be implemented as long as two years, for the third year and next should be followed by sanctions. The absence of a sanction causing the government does not have means to apply the policy which is being issued [17]. Based on Iqra, a sanction becomes a part that cannot be separated in a policy. Without a sanction, the law is only a norm can be violated. Can roaring, but not being fierce [1]. A Greek philosopher Glaucon was quoted by Nugraha said that men actually having a tendency do to injustice or do distortion [18]. If they do not dare to do because there are laws which ready to judge them, but when there is a chance, they potentially make a mistake. Second, it required a system to encourage the executor to apply the implementation seriously because it is related to the budgeting system. It is a self-assessment upon their SPIP maturity level. A SPIP maturity assessment report is assessed by the Financial and Development Supervisory Agency - *Badan Pengawas Keuangan dan Pembangunan [BPKP]* – as a SPIP builder. If the review result is not fulfilling the standard, so it will be subjected to a sanction by taking down their budget. Otherwise, if the result is good, the reward is by adding their budget [Interview with Maliki Heru Santosa, August 10, 2016].

An integration system between a SPIP self-assessment and budgeting system could encourage the executor to implement the SPIP Policy in order to be more effective. It can be seen in Figure 2.

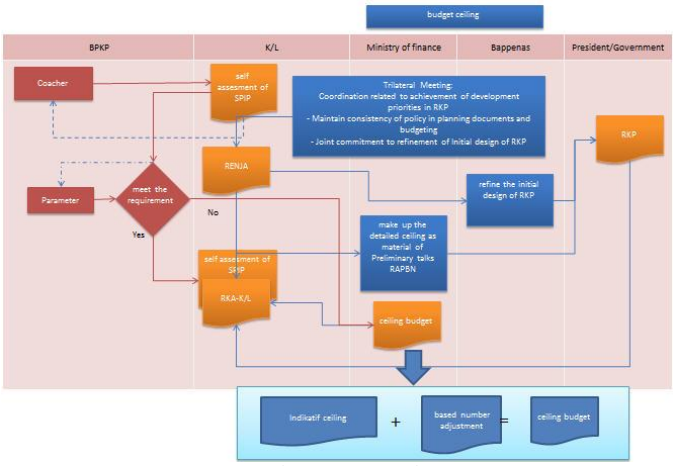


Fig. 2: Integrating between Self-Assessment of SPIP and Budgeting system

Source: PMK Number 143/PMK.02/2015 edited

The fourth factors that affect a compliance to implement the SPIP Policy is an inter-organization relation. According to the BPK RI Agus Joko Pramono, there is a missing connetion between the institution because they are standing alone respectively without a coordinator. It may bring a SPIP implementation run less effective [Interview with Agus Joko Pramono, August 27, 2015]. Based on the member of the Social Security Administrative Body - *Badan Pengawas Badan Penyelenggara Jaminan Sosial [BPJS]* – Syafri Baharudin Adnan stated that to be more facilitate the SPIP implementation, it is required collaboration between institutions. They have the required advantage by others and have the weakness that could be covered by other agency which collaborate each other, so as they support each other and the result will be optimum. He

explained that it is different from a compromise, thus it is not caving in, yet its advantage could be in synergy becomes a consolidated power [Interview with Syafri Baharudin Adnan, September 26, 2016].. And the last factor, there is no program which could create the good control environment. An internal control culture is a foundation for the embodiment of control environment that could ensure the implementation of Government Internal Control System to be more effective. As we know that in the internal control pyramid based on [9], where most fundamental is the environment control, if it is good, then it will be easy to execute four components of its other control and will be actualized. The purpose of control, if the control environment is poor, it is difficult to run the other four components and hard to embody the purpose of control. According to the former of Inspector General of Financial Ministry, Hekinus Manao, the main key in the internal control is a control environment that becomes a basic organizational culture. If it has been formed, then it will create the good control environment, and eventually it wil effective automatically [Interview with Hekinus Manao, Mei 27, 2015].

The organizational culture which meant here is the appearance of the "internal control culture" that is the expected change spaciousness from such SPIP policy. According to the Nugraha [19] by the implemented policy in the Government Internal Control System [SPIP], it will be formed an internal culture in every human being of bureaucracy."... Whenever the internal control system that is elaborated in SPIP working automatically to conduct its monitoring function, so every human being of government bureaucracy, like it or not will be working "under control". Subsequently, if this condition is maintained, so it will be created the internal control culture, which means the internal control system becomes a parf of organizational culture in Indonesia [20].

How is the internal control culture occur, the infrastructure control precisely being crashed due to the political interest to the regional head. It is admitted by one of inspectorate auditors who experience that most officials consider that SPIP is a formality written document only. With the lack of the awareness to implement the SPIP correspond to the regulation Number 60 Year 2008, then the existed controling is not able to function as properly as it should. As a result, the Tegal City is not getting any outcome of SPIP, so then there are many distortion in activity implementation. Therefore, the development of an organizational culture program in order to create the control environment, absolutely must attempted promptly for the effectiveness of such SPIP policy.

5. Conclusion

This research aims to formulate the recommendation for reconstruction of the Internal Control Policy in order to embody the Government Internal Control System, specifically Regional Government in Indonesia is more effective. Therefore, the Government Regulation Number 60/2008 in Tegal City is not effective. The policy improvement involves a reward and punishment is required, derivative policy as an instrument to operate the policy must be implemented, the regulations concerning the official regional government have to be revised, related to the SPIP socialization, a professionalism strenghtening and an independency of monitoring officials, coordination and collaboration between regional government to do the partnership harmonization in implementing the SPIP policy and the policy dissemination shall be improved, integrating the internal control system report into a budgeting and the company culture development as well for the better control environment.

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