



Transformation of IAIN Into UIN And Internal Supervision Unit Model

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ABSTRACT

National Islamic Religious Universities (PTKIN) have begun to change their form, thus a supervisory step is needed in the form of an Internal Supervisory Unit (SPI) in accordance with the Regulation of the Minister of Religion of the Republic of Indonesia No. 25 of 2017. Where the PTKIN supervision system is required to focus on achieving Governance, control, risk management, but not just administrative activities. The steps and the presence of SPI in PTKIN are required by all elements to understand and share views on how the duties and responsibilities of SPI are, no less important is the leadership of PTKIN to the highest decision maker or top management.

The research was conducted at 3 (three) PTKIN which will be transformed into a State Islamic University (UIN) using the "A Case Study" method. Data obtained from interviews, observations and documentation then processed. Processing of data by checking the correctness of the data, compiling data, carrying out coding, classifying data, correcting unclear interview answers. The results of the research on the implementation of internal control at PTKIN are running, but there are still aspects of supervision that have not been fully implemented. Steps to increase supervision by increasing the number of SPI personnel and adding supporting tools such as an integrated information system. The goal is that the implementation of Governance in SPI reaches all aspects of activities in the work unit, so that the supervision system runs fully.

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INTRODUCTION

The main task of higher education is as a developer of science and technology in the organizers of higher education levels, has the main task as a developer of science and technology. This task is

expected to be a major contributor in improving people's welfare and supporting the economic growth of a country. Thus, the role of universities cannot be separated from the development of the rural economy through the development of education and technology (Nasfi, 2020). The development of science and technology is carried out through innovations and ideas in solving problems faced by the community (Rosyada, 2017). In order to achieve a competitive advantage, the State Islamic Religious Universities, which are abbreviated as PTKIN, must make changes, where stakeholders and top management of universities must make choices for the development of higher education which are expected to make choices, firstly, equitable distribution of education and secondly, making universities as centers of excellence. excellence (centers of excellence). The top management of higher education makes changes to the development of higher education towards providing opportunities that have the potential and capacity to develop themselves to achieve competitive advantage (Bairizki & Nasfi, 2021).

Accelerating the development of State Universities called PTN in Indonesia, the government takes policies in terms of financial management with flexibility in terms of financial management with the status of Public Service Agency or BLU. BLU is regulated by Government Regulation No. 23 of 2005 which has been amended through Indonesian Government Regulation No. 74 of 2012 concerning the financial management of Public Service Agencies. One of the significant effects of this status change is seen in the areas of asset management, human resources and finance, PTKIN needs to be aware of a solid foundation for the transfer of status to BLU. PTKIN needs to consider the readiness of data and organization before becoming a BLU work unit, where PTKIN BLU seems to stand on two legs because it has to manage two different budget lines, which requires the readiness of human resources, technology and availability of input sources, so that the process of implementing the BLU campus is more effective and efficient. Efficient (Diah, 2019).

The research sample was taken from 3 (three) State Islamic Institutes called IAIN namely, IAIN Imam Bonjol Padang became the State Islamic University of Imam Bonjol Padang, IAIN Sulthan Thaha Saifuddin Jambi became the State Islamic University of Sulthan Thaha Saifuddin Jambi and IAIN Raden Intan Lampung became the Islamic University The land of Raden Intan Lampung. The status transformation is followed by changes in the organizational structure and governance of higher education institutions. Regulation of the Minister of Religion of the Republic of Indonesia No. 19 of 2017 requires a new structure for PTKIN which has changed its status to PTKN BLU. Among these changes the emergence of new units that did not exist when the institution was a PTKN Work Unit, one of which was the Internal Supervision Unit (SPI) which had regulatory, control and supervisory functions that were directly responsible to the Chancellor or Top Management. (Aisyiah, 2019).

Internal Supervision Unit (SPI) at State Religious Universities which states that: to realize effective, efficient, transparent and accountable governance of state universities. Regulation of the Minister of Religion of the Republic of Indonesia No. 25 of 2017, PTKIN is required to immediately adjust the SPI nomenclature, organs, and institutions at their respective universities and for PTKIN that does not yet have an SPI, it is required to immediately form it no later than 6 (six months) since the Regulation Minister of Religion of the Republic of Indonesia No.25 of 2017 published (Cahyadi & Rikawati, 2019). Currently, SPI as one of the supervisory system tools, is required to focus on achieving governance, control, risk management, no longer just administrative work. Thus the existence of SPI at PTKIN must be understood by all elements in the organization and have the same perception regarding the scope of the audit area, especially by top management (Dewi et al., 2021).

The Ministry of Education and Culture (Kemendikbud) strengthens the role of internal supervision, through the Internal Supervision Unit (SPI) at PTN and Higher Education Service Institutions (LLDikti) throughout Indonesia. "The common perception about solving problems within the scope of higher education and the increasing importance of the role of internal supervision by the Inspectorate General within the Ministry and Internal Control Unit (SPI) within the work unit can be further improved in order to realize the strengthening of higher education governance based on the Merdeka Campus policy. , the Inspector General since last year has changed the paradigm of action, now we are strengthening prevention efforts. This does not mean that enforcement will be relaxed, but that prevention will be prioritized. Our obligation is to start strengthening the prevention aspect, understanding regulations so that governance is one of the keys".



Based on the observations and facts above, this issue is interesting to explore further, namely how to transform IAIN into UIN and the Internal Monitoring Unit Model at the time of status change. This research will try to provide a factual map about the role of SPI in PTKIN and in the next stage will provide finding the working procedures of SPI in carrying out supervision, especially for PTKIN which changed its status in the same year. It is hoped that the leadership of the State Islamic University will feel the existence of a new paradigm of new work procedures regarding SPI in the future.

LITERATURE REVIEW

The tool for organizations and companies to carry out supervision as well as a leader in their organization is the Internal Control Unit (SPI), where the SPI unit supervises subordinates in carrying out activities, especially those activities related to finance (Rahmad et al., 2021). According to the Goddess. A.Y (2021), Internal Control Unit (SPI) is an internal control consisting of organizational structure, methods and coordinated measures with the aim of maintaining organizational wealth, by checking the accuracy and reliability of accounting record data, with the aim of efficiency and encouraging the policies of the leadership are complied (Dewi et al., 2021).

Republic of Indonesia Law No. 19 of 2003 Article 67 states that the Internal Control Unit (SPI) is led by a head or unit leader which is responsible to the President Director (Prativi & Octava, 2013).

SPI is very important and applies independently without being influenced by any party in carrying out supervision or inspection. Meanwhile, in State Universities, SPI has an important presence in the organization of a higher education institution with the assumption that it is quite ideal, known as Good University Governance (GUG). According to Wijatno (2009), there are five principles of Good University Governance (GUB) that must be applied by universities to achieve effectiveness and efficiency; 1) transparency, 2) accountability, 3) responsibility, 4) independence and 5) fairness (Wijatno, 2009). Effective supervision and implementation of SPI by top management of State Islamic Religious Universities to achieve good university performance, can also be influenced by the human resources of the higher education institutions and the existing organizational structure, and how the top management of PTKIN leads the organization (Rahmad et al., 2021).

The role of SPI in PTKIN performs its role optimally if it gets various supports, both morally and materially. Moral support here is support from top management and all parties, so that the role of SPI can run optimally, this can be realized in various forms such as support from top management, complementing reinforcing rules in carrying out SPI duties, strengthening Legal position of SPI, such as in STATUTA and Ortaker, in order to maintain morals and ethics as an enforcer of truth in the financial sector (Miswardi et al., 2021).

METHOD

Research with the method of "A Case Study" or "Case Studies". The word "Case" is taken from the word "Case" which means case, study, event. Meanwhile, the meaning of "case" is very complex and broad. According to Unika Prihasanti (2018) defining case studies, there is no single definition included in the social sciences, there are definitions that are different broad and divided into four categories (Prihasanti et al., 2018). Teaching cases do not need to accurately describe certain individuals, events or processes, because the main goal is to improve learning. Teaching cases can be in the form of illustrations and even though they come from observations of case studies, they are not always in accordance with a particular research methodology (Hidayat & Purwokerto, 2019). According to Flyvbjerg (2011) that case study as: "research that explores in depth a program, an event, an activity, a process, or one or more individuals" (Flyvbjerg, 2011). The research sample was 3 PTKIN which turned into UIN in 2017, namely UIN Imam Bonjol Padang, UIN Raden Intan Bandar Lampung and UIN Sultan Thaha Syaifudin Jambi, the research period was 7 months in 2021. Research data consists of primary data and secondary data. The primary data of this research are the head of the SPI unit and the employees assigned by the top management of PTKIN to carry out

internal control. Other primary data from manuals or technical guidelines used as a guide at the University SPI, obtained by means of in-depth interviews or in-depth interviews. Depth Interview was conducted to obtain data from primary sources of research from research subjects (Villa, 2017). Observations were made on the SPI office activity center and the technical performance of SPI (Masumoto & Brown-Welty, 2009). Meanwhile, documentation is carried out to support interview and observation activities (Widodo et al., 2020). Secondary data obtained from reading materials or supporting data in the form of evidence and notes that have been compiled to complete data related to the research theme (Veal, 2017).

RESULT AND DISCUSSION

The description of the condition of the SPI on the object of this research is essentially to provide an accurate description of the factual implementation of the SPI at the 3 (three) UINs that are the object of research. To provide a clear and balanced picture, it is based on the Regulation of the Minister of Religion of the Republic of Indonesia No. 25 of 2017 concerning the function of SPI. This is considered important for equalizing perceptions and avoiding bias of questions and answers that do not directly relate to the research content.

The description of this condition can also be referred to as mapping the factual conditions of each research object. The scope of the discussion will focus on the main points, namely; first, the form of the SPI structure for each research object. Second, the activities of implementing SPI tasks on each research object. Third, the level of fulfillment of the duties of the SPI is in accordance with the function of the SPI in the Regulation of the Minister of Religion (PMA) No. 25 of 2017. Based on the three points above, it is hoped that the same analysis and assessment will be made of the three research objects.

1. Internal Supervision Unit of UIN Sultan Thaha Jambi

From the author's observations in the field, it is known that the SPI organizational structure at UIN Sultan Thaha Jambi is managed by 10 personnel. The results of the interview with the SPI secretary revealed that the personnel at SPI came from various different scientific fields, 6 people based on accounting science and 4 people based on education science. The SPI organizational structure at UIN Jambi is divided into 4 areas of supervision. Namely, supervision of the financial sector, supervision of the field of Human Resources, supervision of the field of laws and regulations and supervision of the field of state-owned assets. The most dominant supervisory task carried out is the review of the field of financial supervision. Meanwhile, the supervision in the field of Human Resources, the field of assets and the field of regulation is still at a minimal stage. In terms of structure and personnel, it is still lacking, considering that the tasks to be carried out by SPI in internal control are very diverse. Therefore, the number of personnel should be increased and adjusted to the needs and demands of PMA Number 25 of 2017.

On the other hand, the relationship between institutions and units at UIN and the SPI organization as supervisor has not been clearly recorded. This is a new obstacle for SPI in carrying out its functions. In theory, the task of SPI at UIN Jambi is adjusted to PMA No. 25 of 2017 concerning SPI at PTKIN. However, in a more special manner, in carrying out its supervisory function, the Internal Control Unit has the following duties and responsibilities:

- 1) Establish policies for internal supervision in non-academic fields;
- 2) Carrying out internal control over the management of non-academic education;
- 3) Draw conclusions on the results of internal control;
- 4) Report the results of internal control to the Chancellor.
- 5) Submit suggestions and/or considerations regarding the improvement of the management of non-academic activities to the Chancellor or top management based on the results of internal supervision.

The task above seems to have fully interpreted the duties of the SPI as described in PMA No. 25 of 2017. However, according to the head of the SPI UIN Jambi, the most dominant task carried out is still only about financial reviews. The main obstacles in carrying out this task, SPI at UIN Jambi



are, among others: “Besides SPI has the main task of carrying out internal supervision of all main units and other units within UIN Jambi, especially in the non-academic field. SPI also carries out incidental duties to carry out inspections on business units managed by the UIN Jambi business unit. One of the other tasks, for example, is: The current head of the SPI is entrusted with the mandate as the head of the remuneration management at UIN Jambi.

From the interview that the SPI task at UIN Jambi is quite complex and requires more energy, considering that there are no applications that support SPI performance. In terms of the schedule for carrying out the review tasks, SPI UIN Jambi has a routine review at least in the areas of performance evaluation, financial evaluation and reviewing activities throughout the faculties, institutions and work units at UIN Jambi. The financial review schedule is carried out in July for the current six months, and in January a review is carried out for the 1 year that has passed. Verification of performance achievements to support KPI (Key Performance Indicators), is carried out every quarter. Meanwhile, the review of the activities of faculties, institutions and work units at UIN Jambi was carried out in Semester I and II in the current fiscal year. Meanwhile, the activities for reviewing State Property (BMN) and project supervision at UIN Jambi cannot be carried out because of the unavailability of instruments and human resources for this.

2. Internal Supervisory Unit of UIN Raden Intan Bandar Lampung

The structure of the Internal Supervisory Unit, called SPI, at UIN Raden Intan Bandar Lampung is sufficient. SPI at UIN Raden Intan Bandar Lampung already has applications and networks that build an integrated information system. This integrated information system is very important in supporting the supervisory activities carried out by SPI. Every activity related to the financial disbursement process in faculties and institutions can be monitored through this information network. The areas of supervision carried out by SPI UIN Lampung include: employee performance reviews, financial report reviews, activity reviews and budget reviews. To carry out this task, SPI UIN Lampung actively coordinates with the organizational, legal and staffing divisions to carry out supervision in the field of performance, including for matters of discipline. Furthermore, the head of SPI stated that at UIN Lampung, rewards and punishments have been applied to all employees based on SPI recommendations.

On the same occasion, the head of SPI explained that supervision of assets is carried out periodically every semester through stock taking for physical assets and cash taking for financial assets. In terms of financial supervision, it is stated that every proposal for disbursement by the work unit, such as the submission of the honorarium for extraordinary lecturers must go through an SPI review. From the explanation above, it can be seen that the implementation of supervision at UIN Lampung has fulfilled all the objects of supervision mandated by PMA number 25 of 2017. In addition, each supervisory activity already has its own Standard Operating Procedure (SOP).

In terms of the follow-up review conducted by the SPI, the head of the SPI explained further that the results of the review had been used by policy makers at UIN Bandar Lampung. For example, the results of a review on employee performance are used as the basis for payment of remuneration. The results of the financial report reviews are used to improve reporting to comply with accounting standards. The results of the activity review are used so that the activities carried out are in accordance with the vision and mission of UIN Bandar Lampung and the results of the budget review are used for improvements in the preparation of the budget to match the standard input costs that have been set. The progress of the management of SPI UIN Lampung is quite significant. Therefore, there are not many obstacles faced by SPI in carrying out its main functions. Because it is supported by a well-integrated information network.

3. Internal Supervision Unit of UIN Imam Bonjol Padang

The SPI structure at UIN Imam Bonjol Padang is led by 1 (one) head with the status of a Civil Servant (PNS), 1 (one) secretary with the status of a civil servant, two BLU staff with accounting knowledge. not sufficient to carry out a fairly complex supervisory function. However, due to limited Human Resources, this condition is waiting for the addition of new human resources.

Considering the supervisory duties that must be carried out by SPI, the membership of Human Resources personnel in SPI should come from various scientific fields, for example from the fields of law and management of government organizations.

The limitations of Human Resources in the SPI unit have an impact on the limited implementation of internal control carried out by SPI. The dominant SPI task is to review activities that have been carried out in the current year. The review of these activities is like a review of employee performance allowances in each work unit. SPI is also included in the budget preparation meeting, this is intended so that SPI can adjust the budget plan with the applicable input cost standards. In terms of time, the review in the field of activity is carried out in semesters of the current year. And the report on the results of the review is given to the leadership as consideration in making policy. To strengthen the follow-up to the results of the review, SPI held a discussion meeting by receiving input from expert auditors who were specially invited to discuss an issue.

SPI UIN Imam Bonjol Padang does not yet have an information system that is connected between work units, therefore all data requests for the implementation of the review are carried out manually. However, there is a performance report review guide book, a budget budget plan review guide, a goods and service procurement review guide, a financial report review guide and a Preventive audit (pre-audit) guide.

A. Efforts that have been made in carrying out the SPI function after the determination of IAIN to become UIN

The birth of PMA regarding the PTKN Internal Supervision Unit in 2017, has been welcomed by 3 (three) PTKIN who are the objects of this research. This optimism can be seen from the formation of SPI which is formed approximately 6 months after the PMA is born. However, this optimism is not without challenges, including: lack of Human Resources, unequal competence of Human Resources in all lines, and weak budget absorption, for example at UIN Imam Bonjol Padang, SPI must deal with at least 8 (eight) faculties, 1 (one) post-graduate, 5 Technical implementing units and the rectorate with parts therein. Supervision is not only in the financial sector, SPI also supervises human resources, regulations and laws as well as campus assets.

There seems to be a difference in the experiences of the three UINs in managing SPI, this is due to the fact that UIN's condition is different. In plain view, for example, the difference occurs in terms of the number of students, infrastructure and human resources. This condition affects the priority scale of the leadership of each PTKIN and this affects the focus of attention on SPI decreasing. In the last two years, UIN Jambi and UIN Padang have focused on the construction of a new campus building that has not been completed. UIN Jambi is currently building campus II in the Simpang Duren area, Jambi City. Meanwhile, UIN Imam Bonjol Padang also focuses on the construction of campus III in the Sungai Bangek area of Padang city. Meanwhile, UIN Bandar Lampung already had adequate land and campus when it switched to PTKIN BLU.

Conditions such as the above affect the energy of campus leaders to share with the development of SPI. Because SPI cannot be developed without the support of adequate Human Resources, sufficient funding and integrated technology. However, efforts to develop SPI are still carried out at each PTKIN, including:

- 1) Each SPI that is the object of research carries out comparative study activities to PTN that have carried out good supervision.
- 2) Each SPI proposes to the leadership of PTKIN to strengthen infrastructure facilities for the implementation of SPI tasks such as the availability of adequate space and an integrated network.
- 3) Each head of SPI proposes to the leadership for addition and training of SPI personnel. This is done because the tasks of SPI are very diverse and complex.
- 4) Autodidactically, each SPI provides an analysis of the conditions of implementation of supervision at each campus. This allows the emergence of internal innovation in a better direction.
- 5) Completing manuals in carrying out supervisory duties.

Especially for SPI at UIN Sultan Thaha Jambi and UIN Imam Bonjol Padang, they really want to accelerate the creation of applications that connect work units at their respective universities.



B. Institutional Model and Work Procedure of the Internal Audit Unit in the SPI Unit

Work procedures are ways of carrying out work efficiently by considering the objectives, manpower, facilities, situations and conditions as well as the time available. Work procedures are the most detailed descriptions of work procedures and work systems. Work procedures are a series of interconnected work stages so that they show clear and regular stages for completing a job. While the work system is a series of work procedures that form a single pattern of implementation of a work activity.

In this study, what is meant by working procedures is a detailed working method regarding the implementation of internal control carried out by SPI in universities. The SPI work procedure is not regulated in detail in the supervisory guidelines issued by the SPI of each PTKIN. The guide contains work procedures based on PMA No. 25 of 2017 concerning SPI. Meanwhile, for a more detailed work procedure, the authority is given to each university leader.

Institutional Model of the Internal Audit Unit or SPI

According to the Regulation of the Minister of Religion No. 25 of 2017 Management in the SPI is at least 7 people, while from the problems we found in the field for UIN Jambi already 10 permanent members are still not optimal, therefore we offer the following institutional model:

- a) Head of SPI
- b) Secretary of SPI
- c) Coordinator of Financial Management Supervision
- d) Member of Finance
- e) Coordinator of State Property Management Supervision
- f) Member of the State Property Sector
- g) Coordinator of HR Management Supervision
- h) Member of HR Division
- i) Coordinator for Law and Legislation

C. Main Tasks and Functions

Head of Internal Supervision Unit

- a) Develop and make policies related to the implementation of SPI tasks
- b) Communicating policies and programs to SPI members
- c) Signing the SPI Supervision Report
- d) Evaluating the implementation of supervisory duties
- e) Follow up on the results of supervision
- f) Become the TOP Management for the implementation of the Internal Quality Management System in SPI
- g) Coordinate, plan, monitor and evaluate the implementation of tasks carried out by each field coordinator in SPI
- h) Responsible for the implementation and the results of the review of the Financial Statements
- i) Responsible for each SPI Supervision Report and report it to the Chancellor
- j) Responsible for the SPI Annual Supervision Report and report it to the Rector and the Inspectorate General of the Ministry of Religion
- k) Responsible for the results of activities carried out in SPI
- l) The Head may assign SPI members to represent the SPI head in both internal and external campus meetings.
- m) Lead internal SPI meetings

Secretary of the Internal Supervision Unit

- a) Assist the head of SPI as Management Representative in coordinating, planning, monitoring, evaluating and reporting activities according to the activity process and its budget, as well as assisting in preparing policies and programs.
- b) Responsible for the implementation of administration related to SPI.

- c) Responsible for planning, implementing and managing management reviews of routine meetings, coordination meetings and activity evaluation meetings.
- d) Responsible for planning and implementing routine and incidental activities at SPI.
- e) Responsible to the head of the SPI.
- f) Attend internal SPI meetings.

Coordinator of Financial Management Supervision

- a) Carry out supervision and evaluation of financial management
- b) Carry out a review of financial statements
- c) Auditing financial statements
- d) Monitoring and evaluating the results of analysis, supervision findings and audits in the financial sector
- e) Supervise the implementation of audits, reviews, money, technical guidance, socialization in the financial sector
- f) Supervise the preparation of audit reports, reviews and money
- g) Submitting suggestions and recommendations on the results of audits, reviews and money in the financial sector of the work unit
- h) Attend internal SPI meetings and other activities

Member of Finance

- a) Carry out audit planning and monitoring and evaluation, review of financial reports, technical guidance, socialization and other work programs that have been prepared
- b) Create audit and monitoring and evaluation programs, financial report reviews, technical guidance, socialization, and other work programs related to the financial sector, and coordinate them with the Head of Financial Management Supervision.
- c) Carry out audit and monitoring and evaluation, review of financial reports, technical guidance, socialization, and other work programs related to the financial sector.
- d) Carry out the direction of the Head of Financial Management Supervision.
- e) Prepare Audit Results Reports, Audit Findings Data Papers, Money Results Reports, Money Findings Data Papers, Financial Reports Review Reports, Technical Guidance Reports, Socialization Reports, and other work program reports related to the financial sector and coordinate them with the Head of Management Supervision Finance.
- f) Attending internal meetings.

Coordinator of State Property Management Supervision

- a) Conducting analysis of supervision, examination, testing and assessment of SOE management activities from the planning, duplication, acceptance, inventory, utilization, to elimination stages in accordance with the provisions or policies of the applicable laws and regulations.
- b) Ensure that the Equipment Section has carried out procurement planning at the beginning of the year.
- c) Ensure the physical existence of goods in accordance with the list of goods and services owned by the satker.
- d) Checking the efficiency and effectiveness of the use of state property.
- e) Checking whether the development process is in accordance with the development plan that has been prepared.
- f) Ensure that the building has obtained a permit from the competent authority.
- g) Supervise the development process from planning to the end of the development process.
- h) Monitoring and evaluating the results of analysis, supervision and inspection findings, including audits of the State property sector.
- i) Responsible for supervising the process of planning, implementing and reporting programs including audits of the State property sector.
- j) Responsible for supervising the planning, implementation, and reporting of the SPI work program in the field of State property.
- k) Submit suggestions for improvement of leadership policies, planning and implementation of university activities related to the management of the State property sector.



- l) Submitting the results of analysis, supervision and inspection including audits related to the field of State property to the Head of SPI.
- m) Attending internal meetings.

Member of State Property Bidang

- a) Carry out audit planning and monitoring and evaluation, financial report reviews, technical guidance activities and socialization activities that have been prepared by the internal auditor coordinator.
- b) Create an audit program and monitoring and evaluation in the field of State property.
- c) Carry out audits and money in the financial sector, review financial reports, technical guidance, and socialization.
- d) Carry out the direction of the Head of the Supervision of State Property Management.
- e) Prepare Audit Results Reports, Audit Finding Data Papers, Monitoring and Evaluation Results Reports for the State property sector, as well as financial report review reports, Technical Guidance Reports, and Socialization Reports.

Coordinator of Human Resources Management Supervision

- a) Checking whether the existing number of Human Resources or HR is in accordance with the needs of the University in general and the needs of the satker in particular.
- b) Conducting HR audits for each field or section or sub-section to ensure that there is no idle HR capacity.
- c) Checking employee compliance with the main duties and functions (tupoksi) of each section.
- d) Ensure that all employees are actively active in the satker that are audited, supervision and inspection findings include audits in the field of human resources.
- e) Monitoring and evaluating the results of analysis, monitoring and inspection findings, including audits in the field of human resources.
- f) Responsible for supervising the process of planning the implementation and reporting of the SPI work program in the field of human resources.
- g) Submit suggestions for improvement of the policy leadership of the planning and implementation of university activities related to the field of human resources.
- h) Submitting the results of analysis, supervision and inspection including audits related to the human resources sector to the head of the Internal Audit Unit.
- i) Attend internal SPI meetings.

Member of Human Resources Supervision and Management

- a) Carry out audit planning and monitoring and evaluation, review of financial reports, technical guidance, socialization, and other work programs that have been prepared by the internal auditor coordinator
- b) Creating audit programs, monitoring and evaluation, financial report reviews, technical guidance on socialization, with the Head of Human Resources Management Supervision.
- c) Carry out audits and monitoring and evaluation, financial report reviews, socialization technical guidance, and other work programs related to the field of human resources.
- d) Carry out the direction of the Head of the Supervision of Human Resources management.
- e) Prepare Audit Results Reports, Audit Findings Data Papers, Monitoring and Evaluation Results Reports, Monitoring and Evaluation Findings Data Papers, Financial Reports Review Reports, Financial Reports, Technical Guidance Reports, Socialization Reports, and other work program reports related to the field of human resources, as well as coordinating it with the Head of Human Resources Management Supervision.
- f) Attending Internal Meetings.

D. Work Procedure Model

Routine Work of the Internal Control Unit

- 1) **Audit / Audit (Financial Audit, BMN and HR)**

- a) The Head of SPI shall prepare a work plan in the form of a letter of assignment, schedule and others, after which the secretary submits and prepares a letter of assignment for the SPI.
- b) The team assigned to check the data and working papers at the end of the audit year.
- c) Make a report on the results of the initial inspection and minutes. If necessary, filling out or calculating the realization of the budget, time and personnel used.

2) Review

- a) The implementation of the review is carried out during the budget and preparation of financial statements. The work unit submits financial report data (derived from data after reconciliation) to the SPI team for review.
- b) The SPI team reviews financial statement data by tracing the numbers in the financial statements, requests for information and analytical procedures.
- c) If the results of the review indicate that the financial report data has been prepared in accordance with government accounting standards and in an adequate internal control system, the SPI team shall prepare an annual review working paper to serve as the basis for the preparation of the report on the results of the review and the statement has been reviewed. The examining apparatus sends a statement that has been reviewed, accompanied by a report on the results of the review to the Chancellor.
- d) If the results of the review indicate that the financial statement data has not been prepared in accordance with government accounting standards and in an adequate internal control system, the SPI team shall prepare an annual review working paper to serve as the basis for the preparation of the report on the results of the review and the statement has been reviewed (with an explanatory paragraph). The SPI team sends a statement that has been reviewed (with an explanatory paragraph) attached with a report on the results of the review to the Chancellor.

3) Monitoring

- a) The SPI Secretary submits and prepares a letter of assignment.
- b) Based on the work plan of the satker that has been received by SPI, an inspection is carried out on the ongoing process.
- c) Making news events.

4) Evaluation

- a) The SPI Secretary submits and prepares a letter of assignment.
- b) The field coordinator together with each member conducts an examination of the completed work plan of the satker.
- c) Making news events.

5) Technical Guidance

- a) Receive requests for technical guidance from work units or individuals.
- b) The field coordinator answers requests for technical guidance based on a priority scale.
- c) Making news events.

6) Socialization

- a) Field coordinators and members prepare socialization materials based on audit findings and new rules.
- b) Organizing socialization.
- c) Making news events.

CONCLUSION

The implementation of the SPI supervision system in each research object is different. The three PTKINs have a high desire to improve towards perfection, want an integrated information system to facilitate supervisory work and want competent human resources in their fields. Each PTKIN SPI performs SPI activities not much different, among others, in the following points. Each SPI which is the object of research carries out comparative study activities to PTN that have carried out good supervision. Each SPI proposes to the leadership of PTKIN to strengthen infrastructure facilities for the implementation of SPI tasks such as the availability of adequate space and an



integrated network. Each head of the SPI proposes to the leadership the addition and training of SPI personnel. This is done because the tasks of SPI are very diverse and complex. autodidactic ally, each SPI provides an analysis of the conditions of implementation of supervision on each campus. This allows the emergence of internal innovation in a better direction Completing manuals in carrying out supervisory duties. In this study, the SPI work procedure model is designed and equipped with clear and orderly steps, accompanied by detailed duties of each personnel, which can be used for all SPI, both those who already have an integrated information system or do not have an integrated information system. integrated system. this model has the advantage of continuous guidance from SPI on the performance of each work unit at PTKIN. And the weakness is, this model requires the availability of sufficient personnel, adequate infrastructure and very detailed time allocation.

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