Evaluation of Quality Control Audit in Inspectorate of Lubuklinggau City

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Abstract

Audit quality control is required to ensure and provide the assurance of audits that had applied with auditing standards and code of ethics. The Government Internal Supervisory Apparatus (APIP) considered the three lines model functions to provide independent for objective assurance and advice on all matters related for the achievement of organizational goals. Therefore, APIP is obliged to apply the Guidelines for Quality Control Audit of Government Internal Supervisory Apparatus. This research aims to analyze the suitability of the implementation of audit quality control at the Lubuklinggau City Inspectorate using the eight elements contained in the APIP Pedoman Kendali Mutu APIP dan Pedoman Telaah Sejawat, and to analyze the strategies implemented for improving audit quality controls at the Lubuklinggau City Inspectorate. The research methodology used a case study-based on qualitative descriptive method. The data used in this study are primary data, which obtained through interviews with source person and secondary data from 32 documents. The results of data analysis indicated, that the audit implementation at the Lubuklinggau City Inspectorate had not been fully implemented the APIP Audit Quality Control Guidelines. The strategy needs for improving the effectiveness of the implementation of audit quality control are the commitment of the leadership and all employees to enforce the supervision in according with PKMA-APIP.

Keywords
- audits; quality control;
- government internal auditors;
- PKMA-APIP

I. Introduction

The escalating demands of the Indonesian people for the realization of good governance had brought major changes in the implementation of governance, which had been implications for the accountability and transparency of the government's financial management system. Audit quality control is the core for ensuring the supervision performed optimally and minimizes the possibility of deviations that occur during the audit process. APIP supervised activities carried out by units/work units in its environment which aims as prevention and early detection so that there are no deviations in financial management, as well as errors that can affect the achievement of goals, and is tasked with overseeing various programs and activities in government administration. Therefore, APIP is required to further improve its quality and role as an effort to achieve the goals and objectives of government administration that had been set.

To ensure and provide adequate assurance whether the audit performed in accordance with the Auditing Standards, the State Ministry for Administrative Reform and Bureaucratic
Reform (KemenPAN and RB) stipulates Guidelines for Quality Control Audit-Government Internal Supervisory Apparatus (PKMA-APIP) through a regulation of the State Minister for Empowerment State Apparatus and Bureaucratic Reform (Permenpan and RB) Number 19 of 2009 as a procedure and control review that must be carried out by each APIP unit which include policies, procedures and control programs within the scope of the APIP unit’s obligations.

The purpose for preparing PKMA-APIP in Permenpan-RB Number 19 of 2009 is to solve various problems, namely the first one is the ineffectiveness of internal control, then the second one is the audit process that is not transparent, then the third one is the quality and integrity of technical controllers and audit quality controllers that are inadequate. Then the fourth is the implementation of the audit which is not of guaranteed quality so that it does not achieve the objectives of the audit, then the fifth is the absence of APIP audit quality control guidelines that support so that the audit can run efficiently and effectively.

Although various guiding standards have been set to be used as a reference in carrying out the audit, based on the results of the BPK's examination of the Lubuklinggau City LKPD in 2018, several audit findings were still found, such as the findings on weaknesses in the internal control system, and problems of non-compliance with laws and regulations, and there are problems in managing regional assets that have not been orderly. Then based on the results of the BPK's examination of the Lubuklinggau City LKPD in 2019, even though it had received an Unqualified Opinion (WTP), there was an increase in inspection findings in the form of non-compliance with laws and regulations, problems with weaknesses in the internal control system, problems with the recording system. Financial reports on BLUD and BUMD that are not in accordance with the provisions, and there are problems in managing regional assets that have not been orderly. In addition, in the BPKP Supervision Report on the Lubuklinggau City Government in 2019, it was stated that the APIP Capability Level (IA-CM) owned by the Lubuklinggau City Government APIP was still at level 3, namely the integrated level. For more details can be seen in table 1. the following:

<table>
<thead>
<tr>
<th>No</th>
<th>Type of Finding</th>
<th>2018 (Number of Findings)</th>
<th>2019 (Number of Findings)</th>
<th>Percentage Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Weaknesses of the internal control system</td>
<td>4</td>
<td>7</td>
<td>42%</td>
</tr>
<tr>
<td>2</td>
<td>Non-compliance with laws and regulations</td>
<td>3</td>
<td>5</td>
<td>40%</td>
</tr>
<tr>
<td>3</td>
<td>Recording of Financial Statements in BLUDs and BUMDs</td>
<td>-</td>
<td>3</td>
<td>300%</td>
</tr>
<tr>
<td></td>
<td>that are not in accordance with the provisions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Management of regional assets that have not been</td>
<td>1</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>been orderly</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Data Source: BPK’s LHP on Lubuklinggau LKPD in 2018 and 2019

In order to realize the professional practice of internal auditing uniformly and in full harmony with auditing standards and providing advisory services for improving governance processes, risk management, organizational control, the Lubuklinggau City Inspectorate must always maintain its quality. Based on the IIA (2020), the Three Lines Model is an update to the familiar Three Lines of Defense, clarifying and strengthening the underlying principles, expanding the scope, and explaining how key roles in organizations work together to facilitate governance. Strong and risk management.
The Lubuklinggau City Inspectorate, which in this case is an internal audit of the Lubuklinggau City Government, has a role as the third line in the three lines model concept. According to IIA (2013), in the concept of three lines of defense, the duties and responsibilities of the third line are to ensure that the activities carried out on the first and second lines have been carried out effectively and in accordance with the provisions.

Then in the renewal of the three lines model concept, the role of the third line extends to three types, namely the first to maintain the main accountability to the management organs and their independence from carrying out the work that is the responsibility of management. The second step is to communicate independent and objective assurance and advice to management and management organs regarding the adequacy and effectiveness of governance and risk management (including internal control) to support the achievement of organizational goals, as well as promote and facilitate continuous improvement. Then the last is to report the damage to independence and objectivity to the management organs and apply the required security.

II. Research Methods

This research is a qualitative descriptive study with a case study approach at the Lubuklinggau City Inspectorate. It evaluates the implementation of the Audit Quality Control Guidelines for APIP (PKMA-APIP) at the Lubuklinggau City Inspectorate based on the three-line model. Furthermore, the data used in this study is primary data, namely data obtained directly from the object of research by conducting interviews. Then in this study also uses secondary data, namely data obtained from checking documents related to this research.

The methodology used in this study is a qualitative descriptive method, which is an approach by exploring a phenomenon that occurs using data from various sources. The unit of analysis in this study is the Inspectorate of Lubuklinggau City. Then the steps that will be carried out by the author in this study are the first the author will check secondary data whether the documents made by the Lubuklinggau City Inspectorate have met the quality control criteria in accordance with the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 19 of 2009, with how to make a checklist of documents that have been made by the Lubuklinggau City Inspectorate whether or not they are in accordance with PKMA APIP. The author wants to see if the Lubuklinggau City Inspectorate has made 32 types of document forms that have been arranged in PKMA – APIP and are appropriate. The next stage, the author will cross-check all elements of PKMA APIP and peer-review the resource persons who are in the object of research by conducting interviews to obtain primary data. Then from the data that has been obtained, the next step that will be carried out by the author is to analyze the data from the information that has been collected through secondary data and interview transcripts, then from the results of the data analysis strategies are made that can be used to improve audit quality control in Lubuklinggau City Inspectorate.

III. Discussion

3.1 Analysis and Strategy of Quality Control in the Preparation of Strategic Plan

Based on the analysis of the 2018-2023 Renstra and Renja documents and the 2019 audit objectives, targets and strategies, problems were found, namely the first not to explain the vision and mission briefly and clearly. Furthermore, the second Lubuklinggau City Inspectorate has not made a relationship matrix between targets, strategies and the unit in charge of implementing supervision. Furthermore, to explore the elements of implementing
quality control in the preparation of the strategic plan, interviews were conducted with the Head of the Planning and Finance Subdivision, so in general the preparation of the Lubuklinggau City Inspectorate Strategic Plan is still not in accordance with PKMA-APIP.

This is because the first vision, mission, goals, targets that had been made, that had not been brief, clear and solid. This was not in accordance with the opinion of Bryson (2011) who recommends that in the process of drafting the strategic plan, the vision and mission statements must be described briefly and clearly. Furthermore, the second Lubuklinggau City Inspectorate has not communicated the monitoring strategy to be carried out to the auditee. Then the third Lubuklinggau City Inspectorate has not compiled a written statement of vision, mission, and goals as well as authorities and responsibilities signed by the mayor. Furthermore, the fourth Inspectorate had not made a relationship matrix between targets, strategies and the unit in charge of the implementation of supervision.

According to Asmuni (2021) strategy is a means of achieving goals. The strategic design is continually developing and each individual has an idea with the design of various strategies. Agustina (2019) industrial environment and resources are input from a strategy that will be implemented, so that the role and function of the industrial environment and resources become important in order to achieve the effectivity of the implemented strategy. Therefore, a strategy is needed to answer challenges and weaknesses by utilizing all factors of strengths and opportunities (Karyono, 2019).

Strategies that can be done to improve the implementation of audit quality control in the preparation of strategic plans, the first is related to the vision, mission, goals and objectives, the Lubuklinggau City Inspectorate should display it in the strategic plan by creating a special sub-section that discusses the vision, mission, objectives, and the targets to be achieved by the Lubuklinggau City Inspectorate, so that they can be easily understood by auditees and other parties. This strategy is certainly not difficult to implement considering that the Lubuklinggau City Inspectorate has sufficient human resources, and the Lubuklinggau City Inspectorate should make the Inspectorate's official website, in order to make it easier for external parties to obtain information.

Then the second strategy to overcome the discrepancy with PKMA-APIP in the form of a supervisory strategy that will be carried out has not been communicated to the auditee in order to obtain input, and the input is used to reformulate the supervision strategy that will be carried out by the Inspectorate. Taking into account the resources available in the Inspectorate, the suggested strategy is that the Lubuklinggau Inspectorate should be able to communicate and ask for input from the auditee in the preparation of the strategic formulation in the Strategic Plan that will be used in order to achieve the goals and objectives of the organization based on the perception or view of the Inspectorate.

The strategy that can be done in order to improve the implementation of audit quality control in the preparation of strategic plans, the third is related to the not yet signed statement of vision, mission and objectives as well as written authority by the mayor, it is better for the Lubuklinggau City Inspectorate to provide at least a copy to organizational leaders within the City Government. Lubuklinggau, in order to facilitate coordination. Then the fourth strategy to overcome the discrepancy with PKMA-APIP in the form of not yet made a matrix that explains the relationship between the objectives, strategies and the unit in charge of the implementation of supervision and supervision strategy, it is recommended that the Lubuklinggau City Inspectorate should compile a matrix that explains the relationship between the monitoring objectives and the supervisory strategy. and the person in charge of the implementation of supervision.
3.2 Quality Control Analysis and Strategy in Audit Planning

Based on the analysis conducted on the audit map form document, the 5-year mid-term audit plan, the proposed annual audit work program, the annual audit work program and the results of interviews with the Head of the Planning and Finance Subdivision, the suitability between the audit planning carried out by the Lubuklinggau City Inspectorate and PKMA – APIP in general is still not appropriate, this is because the first Lubuklinggau City Inspectorate has not prepared an annual monitoring plan based on priority activities that have the greatest risk and are in line with organizational goals. This is not in line with PKMA-APIP CHAPTER III point 08 which explains that risk determination is a very important thing to make because it will determine the auditee to be audited.

Then the second is because the Lubuklinggau City Inspectorate had not communicated the annual monitoring plan to the organizational leadership and related units. It should be based on PKMA APIP CHAPTER III point 18, the Lubuklinggau Inspectorate should communicate or socialize related to the annual monitoring plan to the OPD leadership or related units. Furthermore, the third is because the Lubuklinggau City Inspectorate has not determined the amount of risk for all auditees. This is not in accordance with PKMA APIP CHAPTER III point 08, section 06 which requires APIP to determine the amount of risk for each auditee to be carried out at least once a year at the time of preparing the annual audit plan.

Furthermore, the fourth Lubuklinggau City Inspectorate has not made a five-year medium-term audit plan based on the Strategic Plan and audit map. This is not in accordance with PKMA APIP CHAPTER III point 10 which requires the unit that carries out the planning function of the Inspectorate to make a five-year medium-term audit plan based on the strategic plan and audit map data. Furthermore, the fifth is because at the Inspectorate of Lubuklinggau the five-year audit plan has not been determined by the Inspectorate leadership. Then the sixth, the PKAT in the Lubuklinggau Inspectorate has not been determined by the Inspectorate leadership. These two things are not in accordance with PKMA-APIP CHAPTER III, points 13 and 18 which require that the five-year audit plan and PKAT must be approved by the APIP leadership.

Then the seventh is because the Lubuklinggau Inspectorate has not coordinated the PKAT that has been ratified to the minister who is authorized to set national supervision policies so that there is no overlapping supervision. This is regulated in PKMA APIP Chapter III, point 19 which explains that the PKAT that has been ratified is sent to the minister who is authorized to establish national supervision policies and coordinate the implementation of national supervision policies so that there is no overlapping supervision.

Strategies that can be taken to improve the implementation of audit quality control in audit planning, the first is related to the preparation of an annual monitoring plan that has not prioritized activities that have the greatest risk and are in line with organizational goals. After considering the resources available at the Lubuklinggau City Inspectorate, the Inspectorate should always prioritize the activities that have the greatest risk, in order to make the monitoring and audit processes more effective and efficient.

Furthermore, the second strategy is to overcome the problem of the Inspectorate which has not communicated the annual supervision plan to the leadership of the organization and related units, to overcome this problem the Lubuklinggau City Inspectorate should always communicate the annual supervision plan to the organizational leadership, this aims to make the agency to be audited can be better prepared, so that all requested data or information can be obtained more quickly, so as to prevent delays in the audit process from the timeline that has been made.
3.3 Analysis and Strategy for the Implementation of Quality Control in the Preparation of Audit Work Plans and Programs

Based on the analysis carried out on the assignment card document, audit time budget allocation, weekly report, audit work program, checklist form for the completion of planning assignments, and agreement minutes, as well as the results of interviews with assistant field inspectors, middle auditors, the suitability between the preparation of plans and programs The audit work that has been carried out by the Lubuklinggau City Inspectorate with PKMA – APIP can briefly be seen in table 2 below:

Table 2. Conformity between the Implementation of the Preparation of the Audit Work Plan and Program with PKMA-APIP

<table>
<thead>
<tr>
<th>No</th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>In preparing the audit work plan and program at the audit team level, the audit team must carry out activities to determine objectives, scope, methodology and resource allocation by considering: previous audit reports, audit objectives and required tests, internal control systems, understanding of rights and obligations, an effective and efficient audit approach</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Based on the Annual Audit Work Program, the Quality Control then appoints an audit team that will carry out the audit function, and the team consists of the Technical Controller, Team Leader, and Team Members</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The team leader is assigned to complete 2 (two) copies of the Assignment Card, one of which is included in the Audit Working Paper (KKA) and one copy is submitted to the Technical Controller (Dalnis)</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>The appointed Team Leader then proposes an audit time budget allocation provided for each type of work (activity) in the audit process, then as control the Team Leader must complete the Time Budget Allocation Form.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>The Technical Controller (Dalnis) always gives approval for the time budget allocation by signing the form, and this form is then stored in the KKA so that it can be used as a reference for the implementation of audit activities.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>The Team Leader, assisted by team members, then conducts an analysis of the auditee data, for which the objectives, scope, and methodology to be used will be determined.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Conducted an analysis of the auditee's internal control and auditee's compliance with laws and regulations as well as the possibility of fraud committed by the auditee</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>The progress of the implementation of the work (activities) is then outlined in the Weekly Report, which should be filled out in stages (daily).</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>The team leader together with team members then prepares an audit plan in the form of an Audit Work Program that outlines in detail the steps to be taken in connection with the audit implementation and the Audit Work Program is approved by the Technical Controller (Dalnis) and recognized by the Quality Control (Daltu)</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Dalnis after obtaining the Audit Work Program fills out a checklist form, as a control over the implementation of audit planning work at the audit team level</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Before carrying out the audit, the audit team coordinates with the auditee so that the audit can run as it should</td>
<td>✔</td>
<td></td>
</tr>
</tbody>
</table>
The procedure for coordination with the auditee in planning the audit has followed the procedure from PKMA-APIP.

Minutes of Agreement are documented in the Audit Working Paper.

In general, the implementation of the preparation of plans and audit work programs carried out by the Lubuklinggau City Inspectorate is in accordance with the PKMA-APIP. The strategy that can be done to improve the implementation of audit quality control in the Preparation of the Audit Work Plan and Program (PKA), it is better for the Lubuklinggau City Inspectorate to provide training related to auditing techniques, because based on interviews with the Assistant Inspector, many things related to the technical implementation of the audit are not yet known. This is so that Irban can provide even better supervision.

3.4 Analysis and Strategy for the Implementation of Quality Control in Audit Supervision

Based on the analysis conducted on the supervisory review form document and the results of interviews with the assistant field inspectors and middle auditors, the suitability between the audit supervision conducted by the Lubuklinggau City Inspectorate and PKMA-APIP is in accordance with PKMA-APIP, but there are some that are not yet appropriate with PKMA-APIP, namely the first is that the Quality Control (Daltu) has not carried out supervisory duties on Dalnis and all audit teams for audit work through a review of the supervision form that has been carried out by Dalnis.

Furthermore, the second is that Daltu has not conducted a direct review with Dalnis and the Team Leader in a review meeting, as well as providing comments on audit performance and filling out a supervision form to communicate the results of his review. Both of these things are not in accordance with Chapter V, point 12 which explains that the quality controller must carry out the task of supervising all audit teams and technical controllers on audit work carried out through a review of the supervision form by the technical controller, and the quality controller is also obliged to provide comments on audit performance and fill in the supervision form to communicate the results of the review.

3.5 Analysis and Strategy for the Implementation of Quality Control in the Implementation of the Audit

Based on the analysis of the weekly test and evaluation report form document, the test and evaluation completion checklist, and the results of interviews with the Assistant Inspector, the middle auditor, the suitability between the audit conducted by the Lubuklinggau City Inspectorate and the PKMA-APIP was appropriate, but there are some differences. not in accordance with PKMA-APIP, namely that there had not been strict supervision of the timeliness of audit implementation. This was not in accordance with PKMA APIP CHAPTER VI point 8, which stipulates that the timeliness of this audit must be strictly implemented.

The strategy that could improve the implementation of audit quality control in audit supervision, which was related to the absence of strict supervision of the timeliness of audit implementation, it is recommended that the Lubuklinggau City Inspectorate carry out strict monitoring of the timeliness of audit implementation with the planned timeline. This was intended so that budget and time allocations can be measured more accurately, and audits can be carried out more efficiently and effectively.

In addition, in order to ensure the implementation of audit quality control related to the audit implementation so that it can run well, it is recommended that the Inspectorate form a team tasked with monitoring the effectiveness of the Inspectorate's audit quality control...
implementation periodically, through peer review. This aims to ensure and ensure that the implementation of quality control over the audit has been carried out adequately.

3.6 Analysis and Strategy for the Implementation of Quality Control in Audit Reporting

Based on the document analysis of the control form for the preparation of the report, the review of the report concept, and the checklist for the completion of the report as well as the results of interviews with the Assistant Inspector and the middle auditor, the suitability between the audit reports that have been carried out by the Lubuklinggau City Inspectorate and PKMA-APIP is in accordance with PKMA-APIP, will but there is something that is not in accordance with PKMA-APIP, namely the Team Leader has not prepared a Draft Review Report form for Dalnis and Daltu. This is not in accordance with PKMA APIP CHAPTER VII point 6, which stipulates that the Team Leader must prepare a draft report review form for technical controllers and quality controllers.

The strategy that can be done to improve the implementation of audit quality control in audit supervision, which is related to the team leader and team members who have not prepared the report concept review form for Dalnis and Daltu, it is recommended that the Lubuklinggau City Inspectorate provide training to team members and team leaders on how to prepare document review draft report form to be provided to Dalnis and Daltu. It is intended that the LHA produced has gone through an adequate review process and is prepared in accordance with standards.

3.7 Analysis and Strategy for the Implementation of Quality Control in Monitoring Follow-up on Audit Results

Based on the analysis of the findings concept form document and the follow-up plan, follow-up reports on audit findings, follow-up monitoring reports, and data updating minutes, as well as the results of interviews with the Head of the Lubuklinggau City Inspectorate, the suitability between the implementation of the follow-up monitoring of Audit Results (TLHP) has been carried out by the Lubuklinggau City Inspectorate with PKMA-APIP which can be briefly seen in Table 1.3 below:

<table>
<thead>
<tr>
<th>No</th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The Inspectorate has included follow-up monitoring activities in the strategic plan and annual monitoring plan</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>The Inspectorate has established a follow-up monitoring procedure based on the level of difficulty, timeliness, risk and loss considerations</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The Inspectorate has monitored the follow-up implementation carried out by the auditee on an ongoing basis</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>The audit team includes the previous TLHP status as a material for consideration in carrying out a repeat audit of an auditee</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>When communicating the audit findings with the auditee, the auditor has conveyed that the responsibility for carrying out follow-up on audit findings and recommendations rests with the auditee.</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>The audit team has prepared and submitted a form for submitting findings and a follow-up monitoring plan</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>The follow-up monitoring team has tested the effectiveness of the follow-up implementation that has been carried out by the auditee</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>The follow-up monitoring team has recorded and determined the status of the follow-up carried out by the auditee in the Inspectorate's audit findings list</td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>
In general, the follow-up monitoring of the audit results carried out by the Lubuklinggau City Inspectorate is in accordance with the PKMA-APIP. Strategies that can be taken to improve the implementation of audit quality control in monitoring follow-up audit results, which are related to the results in updating the follow-up on the balance of findings that have not been followed up, have not been stated in the minutes signed by the auditee leadership, it is recommended that the Lubuklinggau City Inspectorate should make a report which is signed by the head of the auditee, this aims to facilitate the administration if there is a difference of opinion between the Inspectorate and the auditee.

3.8 Analysis and Strategy for the Implementation of Quality Control in Administrative and Human Resources Management

Based on the analysis of the auditor's performance appraisal document on the audit assignment and the results of interviews with the Head of the General Subdivision and the Head of the Personnel Subdivision, the suitability between the implementation of administration and human resources that has been carried out by the Lubuklinggau City Inspectorate and PKMA-APIP is in accordance with PKMA-APIP, will but there are things that are not in accordance with the PKMA-APIP, namely the first result is that there is no receipt for the storage of the Audit Working Paper (KKA) and the Audit Result Report (LHA) which have been completed and have been approved by Daltu. Then the second is that the procedure for borrowing KKA has not yet been established, both for internal and external purposes.

Strategies that can be done to improve the implementation of audit quality control in administration and human resources, related to not yet providing a receipt for the Audit Work Paper and Audit Report documents that have been completed and approved by Daltu, it is recommended that the Lubuklinggau City Inspectorate provide a receipt for the document, it is useful for orderly archiving. Furthermore, regarding the procedure for borrowing KKA, both for internal and external purposes, it is recommended for the Lubuklinggau City Inspectorate to make a procedure for borrowing KKA. This aims to make it easier for parties who have a need for KKA which has been carried out by the Lubuklinggau City Inspectorate.

3.9 Peer-reviewed Implementation Analysis and Strategy

There are many demands from stakeholders for the quality of the Government Internal Supervisory Apparatus (APIP), which in this case is the Lubuklinggau City Inspectorate. So,
in addition to the Lubuklinggau City Inspectorate conducting internal assessments through continuous supervision, the Lubuklinggau City Inspectorate should conduct a peer review, which is based on the Inspectorate's peer review guidelines at least once every three years by an independent team which is usually carried out by other Inspectorate agencies. Based on an interview with the Inspector, that the Lubuklinggau Inspectorate has not conducted a peer review by other agencies in order to guarantee and develop quality.

The strategy that can be taken to improve the implementation of audit quality control in the implementation of peer review has not been carried out by the Lubuklinggau City Inspectorate, it is recommended that the Lubuklinggau City Inspectorate ask another Inspectorate to conduct audits related to audit quality by referring to the peer review guidelines. This is useful so that the Lubuklinggau City Inspectorate can get input regarding the weaknesses that exist in its organization, and then can improve it based on suggestions and input from the results of peer reviews by other Inspectorates.

IV. Conclusion

The purpose of this study is to analyze the implementation of audit quality control at the Lubuklinggau City Inspectorate and what strategies can be applied to improve audit quality control at the Lubuklinggau City Inspectorate. Based on the results of the analysis and discussion in Chapter 5, it can be concluded that the implementation of audit quality control at the Lubuklinggau City Inspectorate has not fully complied with the provisions stipulated in the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 19 of 2009 concerning Guidelines for Quality Control of Government Internal Supervisory Apparatuses (PKMA) -APIP) and has not been peer-reviewed by other Inspectorates.

Based on the conclusions above, it is suggested to the Lubuklinggau City Inspectorate to improve the implementation of audit quality control in order to provide adequate assurance and assurance that the audit carried out is in accordance with audit standards. Based on the results of this study, it is expected that the leadership and all employees of the Lubuklinggau City Inspectorate can implement the strategies recommended from this study to increase the effectiveness of audit quality control in order to provide adequate assurance and assurance that the audit carried out is in accordance with audit standards.

If a quality audit performs, the results of the Inspectorate audit can be used by organizational leaders and auditees with full confidence so that they can provide benefits and improve the overall performance of the organization. Academically, the results of this study are expected to provide additional academic knowledge regarding the implementation of audit quality control in APIP agencies. For regulators, it is hoped that the results of this research can be used as discussion material to prepare technical guidelines for the implementation of audit quality standards for Regency/City Inspectorates in Indonesia.

The limitation in this study is that the instrument used in the analysis of the implementation of audit quality control in this study only uses PKMA-APIP and peer review, it is recommended that in future research other instruments can be added if there are regulatory updates or technical instructions from the regulator or the Indonesian Government Internal Auditor Association. In addition, this study only interviewed several leaders, team leaders, and team members at the Lubuklinggau City Inspectorate, it is hoped that in future research they can conduct interviews with all employees in the Inspectorate in order to get more comprehensive results.
References


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