

## Competency of Bawasda Auditors as a local government internal auditor

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### Abstrak

Controlling is as a unity of management process that consists of planning, organizing, leading and controlling. Controlling can separated into 3 (three) aspects, that are :

1. Supervision, is an action or activity executed by outside party of executive, such as society and legislative parliament (DPRD) to watch government performance. Supervision committed since preliminary stage that is since planning stage.
2. Control, is a mechanism implemented by executive (PEMDA) to guarantee the system and policy of management implemented in achieving the objective of organization.
3. Auditing, is an activity in the final stage by the party who has competency like BAWASDA Auditors as a local government internal auditor. It aims To check whether local government performance appropriate with standard or criteria.

As a Public Administration Reformation executed by Indonesia government through Law No.22 f 1999, and Law No.25 l 1999, claim to Good Public Governance such as Transparency, Accountability, and Reinventing of Local Government getting stronger and becoming a necessity. It encourages the expansion of auditing system from Conventional Audit in beginning to Value for Money Audit.

The approach of Conventional Audit is just limited to Financial and Compliance Audit while the approach of Value for Money Audit implement the Performance Audit including Economic, Efficiency and Effectively Audit.

Government Regulation No.105 12000 which requires every local - government has to prepare Public Financial Statement, has already increase the role of BAWASDA to ascertain that Local Financial Accounting System has been running well and local Financial Statements is presented properly. This condition requires the readiness of BAWASDA and their apparatus have maximum role to face the changing and also the achievement of organization (PEMDA) objective effectively, efficiently, and economically.

This Thesis tries to evaluate the competency of BAWASDA Auditors as an internal auditor in Buleleng - Bali with approach of conformity qualification of auditor with Internal Auditor Professional Standard, Auditing Norms, and normative qualification owned by internal auditor according to Auditing knowledge and other related and relevant knowledge.

There is a lot of aspects to influence the Competency of internal auditor, but this Thesis only discussed the Independency and the Professional Capability of Internal Auditor. This caused by several limitedness and those aspects are the main aspects should be required as an internal auditor. Without these two aspects, so

others aspect become unimportant.

These populations of research are 31 Auditors at BAWASDA. Sampling is not used on the Thesis since the population are too small. Cross research to Auditors has been done randomly and also review randomly toward Supporting Document of Auditing in the period of 2003 until 2004, to decrease the bias of result. This research use descriptive method and the data collecting technique implemented by questionnaire and interview.

The results of questionnaire and interview are compared to Internal Auditor Professional Standard, Auditor Norms, and other normative qualifications. The appropriate answer has score 2, and which not appropriate has score 1, with average score = 1.5. For the evaluation, if the score less than 1.5 is concluded as having inadequate independency or having inadequate professional capability. On contrary if the score is more than or equal to 1.5, it is concluded as having adequate independency or professional capability .

The result of this research illustrates :

1. BAWASDA Auditors don't have adequate independency to do their duties.
2. BAWASDA Auditors don't have adequate professional capability to support their duties.
3. These two above points conclude that the BAWASDA auditors don't have adequate competency as a local-government (PEMDA) internal auditor.

To encourage the competency of BAWASDA Auditors, this Thesis propose :

1. To train Head & Staff of BAWASDA emphasize on Auditing & Public Financial Accounting.
2. To recruit accountant or other relevant background to strengthen BAWASDA Auditors. Due to it is not easy to understand Public Financial Accounting which is fully concepts and complex accounting techniques.
3. To facilitate BAWASDA Auditors with operational vehicle in order to accelerate their jobs.
4. To Increase the welfare of auditors by paying extra allowances such as auditors allowance, to improve their confidence.

References : 48 Literature Books + 1 Article + 8 Laws, Government Regulation and Etc (1972 until 2003)