

The Model of the Internal Monitoring Unit After the Determination of IAIN to Become a UIN

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Abstract - *The Internal Supervisory Unit (SPI) at State Islamic Religious Universities (PTKIN) carries out supervisory duties in accordance with the Minister of Religion Regulation of the Republic of Indonesia No. 25 of 2017. SPI as one of the supervisory system tools, is required to focus on achieving governance, control, risk management, not just just administrative work. The existence of SPI at PTKIN must be understood by elements within the organization and have the same perception regarding the scope of the audit area by the organization and top management.*

This study uses the "A Case Study" method or case study. Research data through interview techniques, observation and documentation. The data is processed through the stages of data processing, checking the correctness of the data, compiling data, carrying out coding, classifying data, correcting unclear interview answers. This stage is carried out to facilitate the analysis stage and research conclusions. From the results of this study it was found that the implementation of internal control at PTKIN has been running but has not covered all aspects of supervision, the efforts made to increase supervision include increasing the number of personnel and supporting tools such as an integrated information system. The SPI performance system must be able to cover all aspects of activities in the work unit so that the supervision system runs at PTKIN.

Keywords: *SPI, Internal Control, PTKIN SPI, SPI performance rules*

I. INTRODUCTION

The welfare of the people of a nation is largely determined by the quality of its human resources, especially the mastery of science and technology that is owned according to the times (Hendrayani & Triyasa, 2021). Article 2 Government Regulation No. 60 of 1999, concerning higher education, where tertiary institutions as institutions providing higher education levels have the main task of developing science and technology (Kemenrintek, 1999), which is expected to be the main contributor in improving people's welfare and supporting the economic growth of a country. The development of science and technology is carried out through innovations and ideas in solving problems faced by the community (Bairizki & Nasfi, 2021). For a long time, thinkers have placed universities as the spearhead of national change. Higher education policy makers have repeatedly been faced with a choice between equalizing education or making higher education institutions the development of centers of excellence. Of the two options, the development of higher education is directed at providing opportunities for universities that have the potential and capacity to develop themselves to gain competitive advantage (Syamsurizal, 2020).

Islamic Religious Universities (PTKI) under the management of the Ministry of Religion of the Republic of Indonesia, have also been carried away by this paradigm shift. As an organization or higher education institution that manages state funds (APBN) it is required to carry out orderly administration and provide appropriate services for the community. In order to accelerate the development of higher education, the government takes policies in terms of financial management. State Universities (PTN) in Indonesia are given flexibility in terms of financial management. PTNs are given the authority to manage public funds with the status of a Public Service Agency. This work unit with BLU status is regulated in government regulation No. 23 of 2005 which has been amended through RI government regulation no. 74 of 2012 concerning financial management of Public Service Agencies (Indonesia, 2012).

Especially for Islamic Religious Colleges (PTKI), this change in status is like getting a breath of fresh air. This change has had a significant impact on trimming the system of using state finances when compared to the previous PTKIN Satker system. One of the significant effects of this change in status is seen in the areas of asset management, human resources and finance (Hadijaya & Nasution, 2018). However, PTKIN needs to be aware of a solid foundation for the transfer of status to BLU. Campuses need to consider the readiness of data and organization before becoming a BLU work unit, because the BLU Campus can be called as standing on two legs

because it has to manage two different budget lines, and of course this requires the readiness of human resources, technology and the availability of input sources, so that the process of implementing the BLU campus more effective and efficient (Slamet, 2014).

In 2017 PTKIN changed its status to become a University, this was motivated by internal and external interest factors of each PTKIN. This transfer of status was confirmed by a Presidential regulation in the same year. The PTKIN are : (Rahmat, 2020)

1. The State Islamic Institute of Imam Bonjol Padang became the State Islamic University of Imam Bonjol Padang.
2. The State Islamic Institute of Sulthan Thaha Saifuddin Jambi became the State Islamic University of Sulthan Thaha Saifuddin Jambi.
3. The State Islamic Institute of Raden Intan Lampung became the State Islamic University of Raden Intan Lampung.

The change in status was 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, the change is the emergence of new units that did not exist when the institution was status as PTKN Satker, one of which was the Internal Supervision Unit (SPI) which had regulatory, control and supervisory functions that were directly responsible to the Rector. The requirement for SPI at State universities that have changed status to UIN is stated in the Regulation of the Minister of Religion of the Republic of Indonesia No. 19 of 2017 and emphasized in the Minister of Religion Regulation Number 25 of 2017 concerning Internal Monitoring Units (SPI) at State Religious Universities which states that: to realize effective, efficient, transparent and accountable governance of state universities, an Internal Supervision Unit is needed. (SPI). With the issuance of this PMA, state universities are required to immediately adjust the nomenclature, organs, and institutions of SPI 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 PMA No.25 Year 2017 published.

In fact, observations of researchers in the field show that the establishment of the SPI is not based on the need for the role of the SPI as an internal supervisor. However, it is more of an administrative complement to meet the needs of the organizational structure. This can be seen from the existence of the SPI being formed inadequately in terms of the number of human resources allocated, the qualifications that must be met by the chairperson and members of the SPI, empirically, there is no research that can show that PTKIN leaders in Indonesia really have perceptions and assumptions. the same for the SPI function (Fitri et al., 2022). On the same occasion during the presentation, the Main Expert Auditor of the Inspectorate General of the Ministry of Education and Culture Marulus Panggabean explained: The duties of the SPI as stated in Permendikbud 22 of 2017, Article 2 that SPI is formed to assist work unit leaders in carrying out internal supervision of the implementation of their respective duties and functions work units within the Ministry. "The duties and functions of SPI should be in accordance with the second line principle in the Three Lines of Defense," As the second line of defense, SPI is seen as having an important role as a reminder if weaknesses are found in the internal control system within the organization.

This is very useful to prevent the organization from things that can result in not achieving organizational goals (Wahyudi et al., 2021). PMA no 25 of 2017 article 2 part 1 explicitly states that: The leader of PTKIN establishes an SPI. Section 2 states that SPI is responsible for the leadership of PTKIN. This firmness gave the PTKIN leadership an opportunity to carry out the PMA orders under different conditions. This is caused by several things, including: 1. Different perceptions of SPI, 2) Availability of human resources, 3) availability of costs (Hadijaya & Nasution, 2018). Referring to the data above, it is very interesting to develop it further, namely how the post-IAIN Internal Supervision Unit model changed to UIN. 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.

II. LITERATURE REVIEW

The Internal Control Unit (SPI) is a tool for organizations to carry out supervision, especially a leader in supervising subordinates in carrying out activities, especially if these activities are related to finance. The definition of an Internal Control Unit (SPI) is an internal control consisting of an organizational structure, methods and measures that are coordinated with the aim of maintaining organizational wealth, by checking the accuracy and reliability of accounting record data, with the aim of efficiency and encouraging that the policies of the leadership are complied with (Dewi et al., 2021). Meanwhile, according to the Law of the Republic of Indonesia 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).

Thus, it is illustrated that the SPI is very important and applies independently without being influenced by any party in carrying out supervision or inspection. While 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) justice (Wijatno, 2009). The effectiveness of supervision and implementation of SPI by leaders of State Islamic Religious Universities to achieve good tertiary performance, can also be influenced by human resources at the tertiary institution owned and the organizational structure they have and how PTKIN leaders lead their organizations (Rahmad et al., 2021).

III. METHOD

A. *Types of research*

This study uses the "A Case Study" method or also known as a case study. "Case" which according to Alexander (1984) is defined as 1). "instance or example of the occurrence of sth., 2). "actual state of affairs; situations", and 3). "circumstances or special conditions relating to a person or thing". Sequentially the meaning is 1). an example of something happening, 2). the actual condition of the state or situation, and 3). certain environment or conditions about people or things (Alexander, 1984). According to Creswell (2010) that case study as: "research that explores in depth a program, an event, an activity, a process, or one or more individuals" (Creswell, 2010). 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.

B. *Research data*

1) Primary data

The primary data in this study is the head of SPI and employees assigned by the Chancellor to carry out internal control and also includes primary data are guide books or technical guidelines used as a guide at the University SPI, obtained by in-depth interviews or in-depth interviews. Depth Interviews were conducted to obtain data from primary sources of research from research subjects. Observations were made on the SPI office activity center and the technical performance of SPI. Meanwhile, documentation is carried out to support interview and observation activities.

2) Secondary Data

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.

IV. RESEARCH RESULT

A. **Description of the condition of the Internal Supervision Unit (SPI) after the determination of IAIN to become UIN**

To provide an overview based on the Regulation of the Minister of Religion of the Republic of Indonesia No. 25 of 2017 concerning the function of the 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 things, namely:

- a. The form of the SPI structure for each research object.
- b. Activities for implementing SPI duties on each research object.
- c. The level of fulfillment of SPI duties is in accordance with the SPI function at PMA No. 25 of 2017

1. **Internal Supervision Unit of Sultan Thaha State Islamic University Jambi**

a) The structure of the SPI UIN Sulthan Thaha Jambi

The author's observations in the field show that the SPI organizational structure at UIN Sultan Thaha Jambi is managed by 10 personnel. Based on the results of interviews with the secretary of SPI, it is known that the personnel in SPI come from various different scientific fields, 6 people based on accounting science and 4 people based on education science. (interview: secretary of SPI UIN Jambi on 15 September 2021). The SPI organizational structure at UIN Jambi is divided into 4 areas of supervision. Namely, supervision of the financial sector, supervision of the HR field, 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 of the HR, asset and regulatory sectors is still at a minimal stage. In terms of structure and personnel, it is still lacking, considering that the tasks that will 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 recorded clearly. This is a new obstacle for SPI in carrying out its functions. 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. (interview with the head of SPI: 29 September 2020 via telephone).

- b) The main obstacles in implementing this SPI task 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 SPI (September 2021) is entrusted with the mandate as the head of remuneration management at UIN Jambi. 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 review of activities in all faculties, institutions and work units at UIN Jambi. The financial review schedule is carried out in July for the current six months, and in July January held a review 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 Supervision Unit of Raden Intan State Islamic University Bandar Lampung

- a) SPI structure at UIN Raden Intan Bandar Lampung

SPI at UIN Raden Intan Bandar Lampung already has applications and networks that build an integrated information system. 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 in 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. 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 SOP.

- b) The main obstacle in the implementation of SPI

The progress of the management of SPI UIN Lampung is quite significant. 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 Imam Bonjol State Islamic University Padang

- a) SPI structure at UIN Imam Bonjol Padang

The SPI is led by 1 (one) head with the status of a civil servant, 1 (one) secretary with the status of a civil servant, two BLU staff with accounting knowledge. The condition of this structure is actually still inadequate 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. Given the supervisory duties that must be carried out by SPI, the membership of HR 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 such as a review of employee performance allowances and RKAKL 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 SBM. 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.

- b) The main obstacle in implementing SPI

Limited human resources, only managed by one person, SPI UIN Imam Bonjol Padang does not yet have an information system that is connected between work units.

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

The birth of PMA regarding the PTKN Internal Supervision Unit in 2017 and the change from IAIN to UIN, PTKIN formed SPI optimistically, but this was done in a hurry within 6 months, then there was a problem

of lack of Human Resources (HR), competence (HR) which is not evenly distributed in all lines, and the weak absorption of the budget. From the results of research at UIN Imam Bonjol Padang, SPI must deal with at least 8 (eight) faculties, 1 (one) postgraduate, 5 technical implementing units and the rectorate with their respective parts. Supervision is not only in the financial sector, SPI also supervises human resources, regulations and laws as well as campus assets. From the results of the research, the three UINs in managing SPI are distinguished from 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 diminishing, plus each leader focuses on the physical development of their respective campuses.

However, efforts to develop SPI are still carried out at each PTKIN, including:

1. SPI needs to be educated with comparative study activities to PTN that have carried out good supervision.
2. SPI proposes to the leadership of PTKIN to strengthen infrastructure for the implementation of SPI's duties, such as the availability of adequate space and an integrated network.
3. SPI proposes to the leadership for the addition and training of SPI personnel, with various and complex tasks.
4. SPI needs to practice self-taught and provide an analysis of the conditions of implementation of supervision at each campus, so that internal innovations emerge for a better direction.
5. SPI needs to complete the manual in carrying out its supervisory duties.

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

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, the management in 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 :

- 1) Head of SPI
Develop and make policies, communicate, sign reports on the results of supervision, evaluate, coordinate and report to the leadership (Rector)
- 2) SPI Secretary
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. Responsible for the implementation of administration related to SPI. Responsible for planning and implementing routine and incidental activities at SPI. Responsible to the head of the SPI.
- 3) Coordinator of Financial Management Supervision
Carrying out supervision and evaluation of financial management, Carrying out financial report reviews, Conducting financial statement audits, Monitoring and evaluating the results of analysis, supervision findings and audits in the financial sector.
- 4) Member of Finance
Carry out audit and monitoring and evaluation plans, financial report reviews, technical guidance, socialization and other work programs that have been prepared, Create audit and money programs, financial report reviews, technical guidance, socialization, and other work programs related to the financial sector
- 5) Coordinator of State Property Management Supervision
Conducting analysis of supervision, inspection, testing and assessment of the activities of the management of State-Owned Enterprises (BUMN) from the planning, duplicating, receiving, inventorying, utilization, to deletion stages in accordance with the provisions or policies of the applicable laws and regulations, Ensuring that the Equipment Section has carried out the planning procurement at the beginning of the year, ensuring the physical existence of goods in accordance with the list of goods and services owned by the satker, checking the efficiency and effectiveness of the use of state property.
- 6) Member of the State Property Sector
Carry out audit and monitoring and evaluation plans, financial report reviews, technical guidance activities and socialization activities that have been prepared by the internal auditor coordinator, Create audit and money programs in the field of State property, Carry out audits and money in the financial sector, review financial reports, technical guidance, and socialization, Carry out the direction of the Head of the Supervision of State Property Management, Prepare Audit Results Reports, Audit Finding Data Papers
- 7) Coordinator of HR Management Supervision
Checking whether the number of existing Human Resources (HR) is in accordance with the needs of the University in general and the needs of the Satker in particular, Conducting HR checks for each field or

section or sub-section to ensure that there is no idle HR capacity, Conducting employee compliance checks on main tasks and the function (tupoksi) of each part.

8) Member of HR Division

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, Create audit programs, monev, review of financial reports, socialization technical guidance, with the Head of Human Resources Management Supervision.

Internal Control Unit (SPI) Routine Work Chart

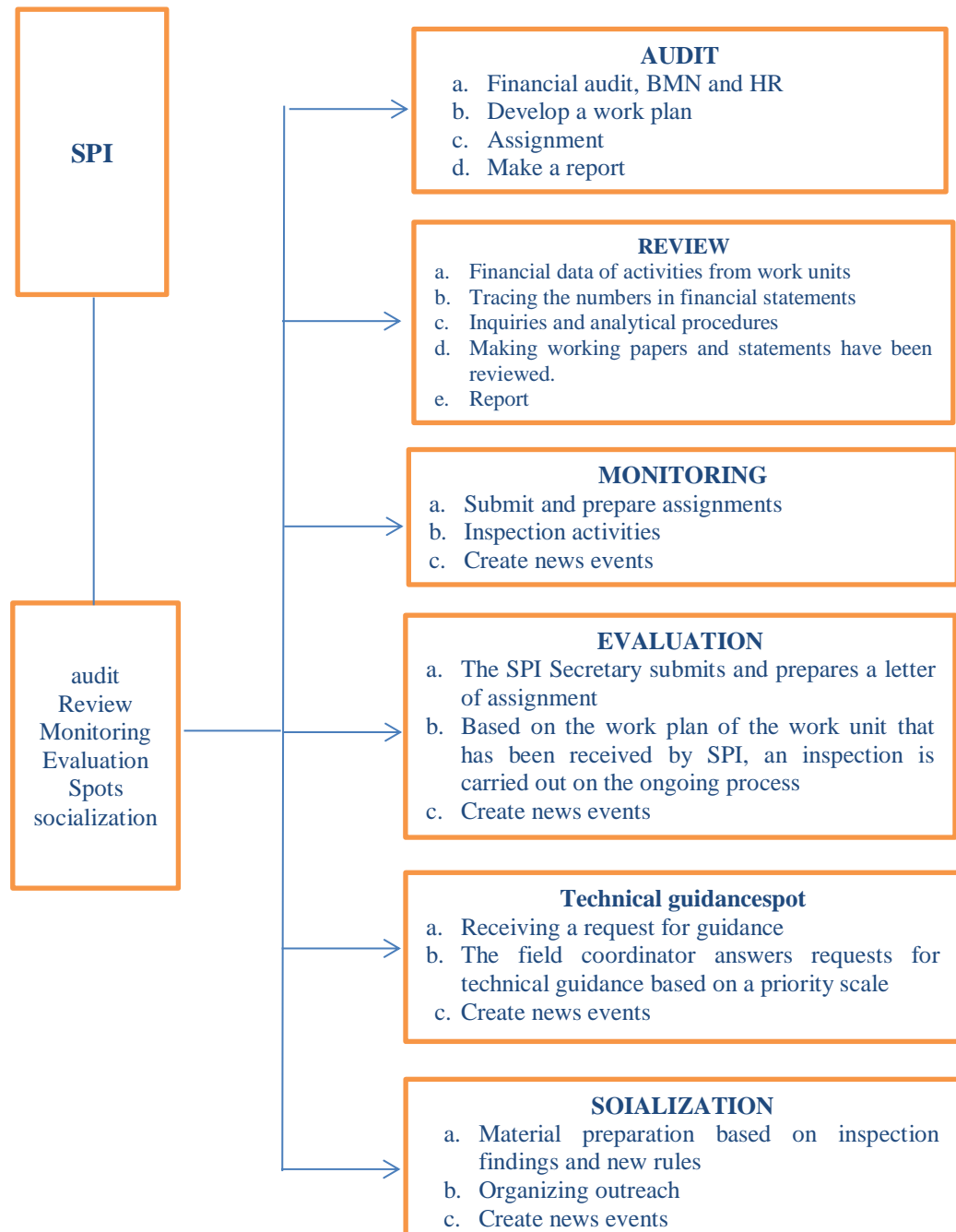


Figure 1: SPI Routine Work Chart

Internal Control Unit (SPI) Workflow Chart Model

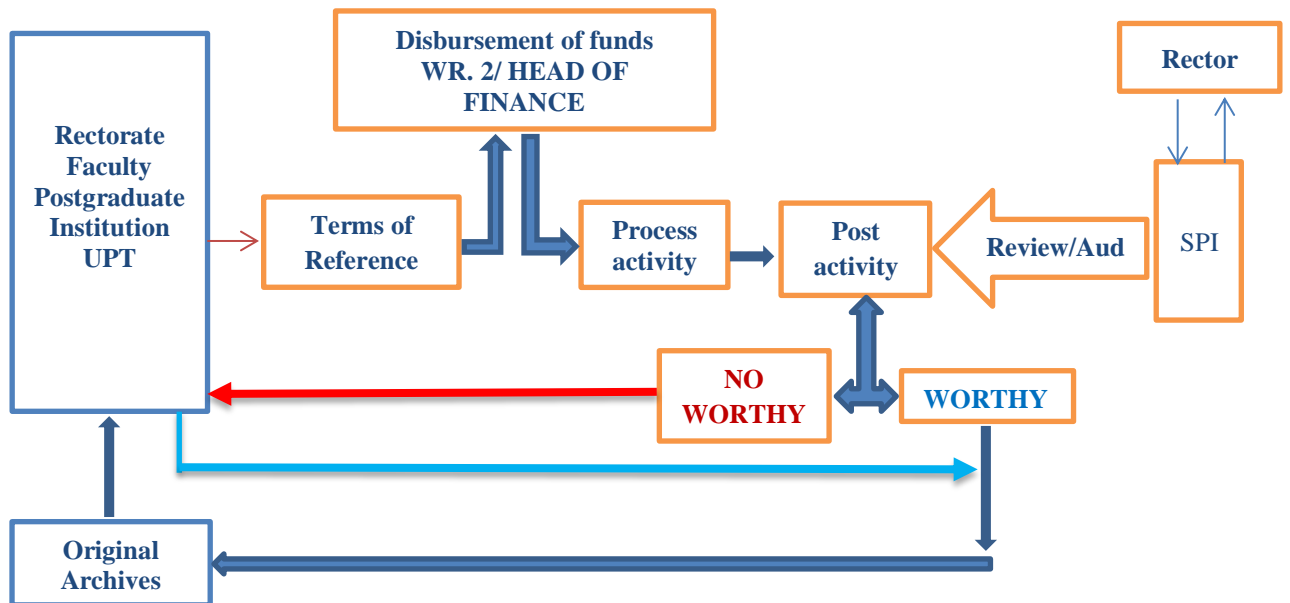
WORK FLOW CHART OF FINANCIAL SUPERVISION
PRE MODEL

Figure 2. SPI Workflow Chart Model

Chart explanation:

1. The work unit determines the TOR for the implementation of activities
2. KAK that has been approved by the leadership
3. Process activities
4. Post activity / activity report
5. SPI review/duist
6. SPI recommendations
7. Archives are kept by the activity implementation unit
8. Archives of working papers are kept by SPI

FINANCIAL SUPERVISION WORKFLOW CHART MODEL

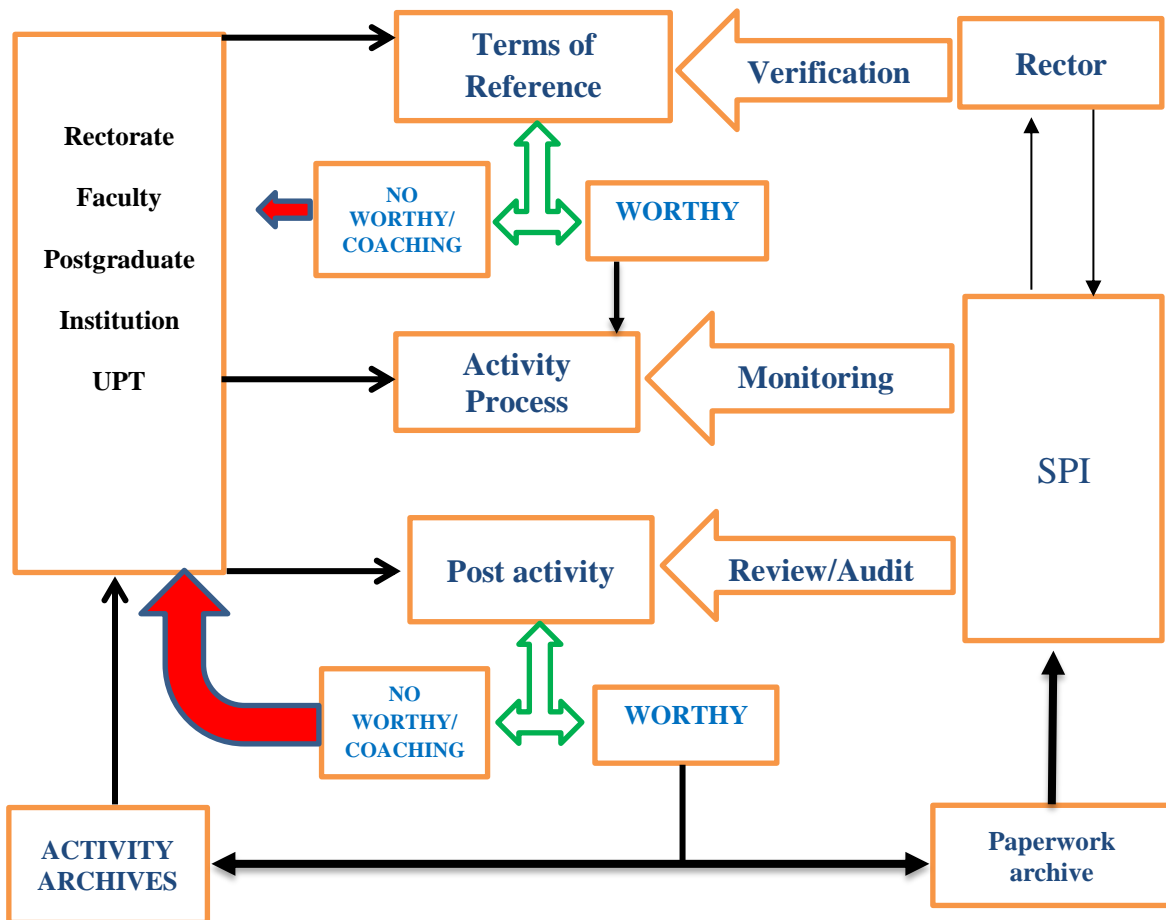


Figure 3. Financial Supervision Workflow Chart Model

Chart explanation:

1. The work unit determines the TOR for the implementation of activities
2. KAK verified by SPI
3. The unit carries out activities after the KAK is verified.
4. SPI carries out monitoring of activities
5. Post activity or activity report
6. SPI review or audit
7. SPI recommendations
8. The activity archive is kept by the activity implementer
9. Archives of working papers are stored in SPI

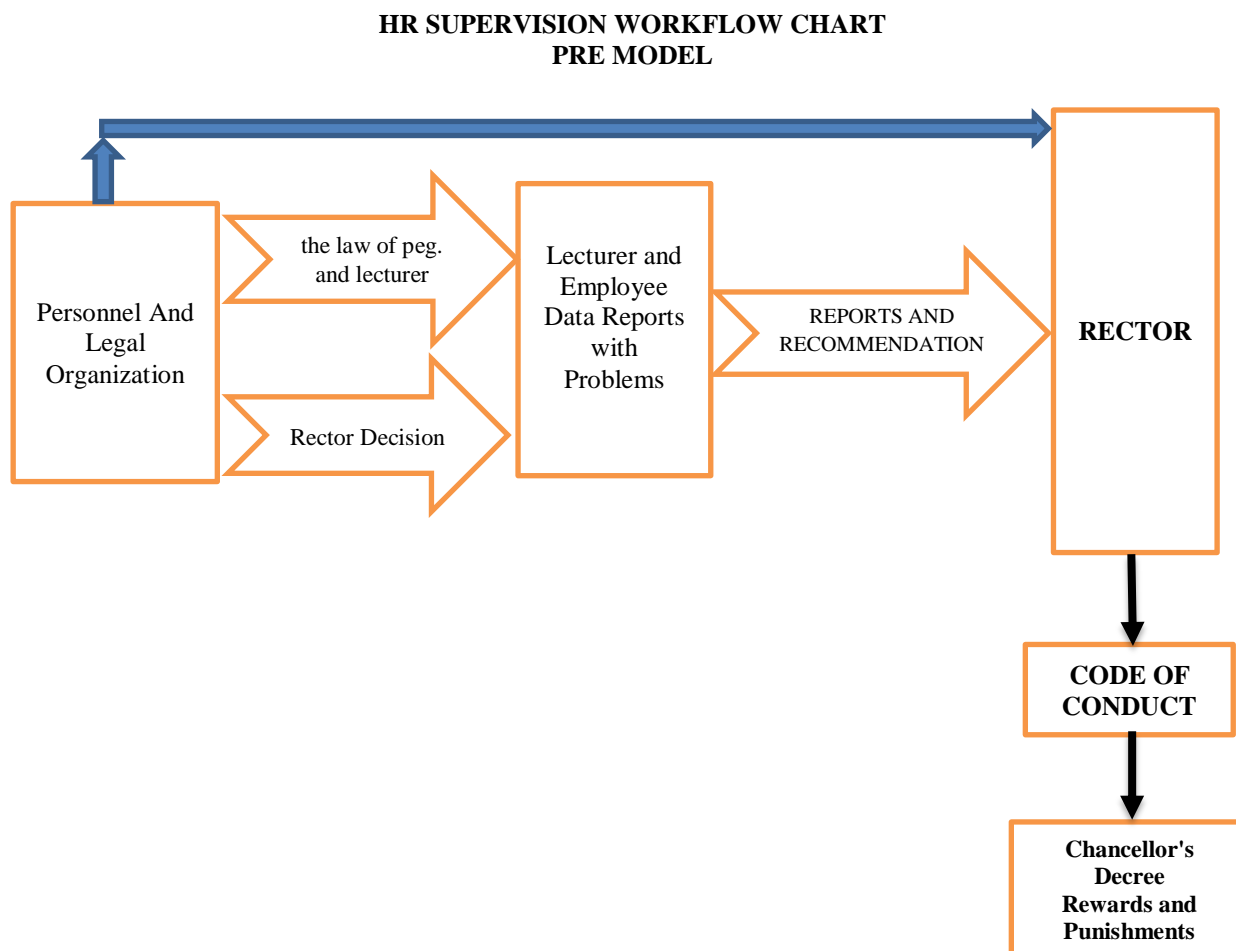


Figure 4. Workflow Chart for HR Supervision; Pre Model

Chart explanation:

1. The personnel department carries out monitoring of employee performance in accordance with applicable regulations
2. The results of this monitoring are reported to the Chancellor
3. The Chancellor holds a meeting of the senate or code of ethics team
4. The Chancellor issues a SK reward or phonishment to the employee concerned

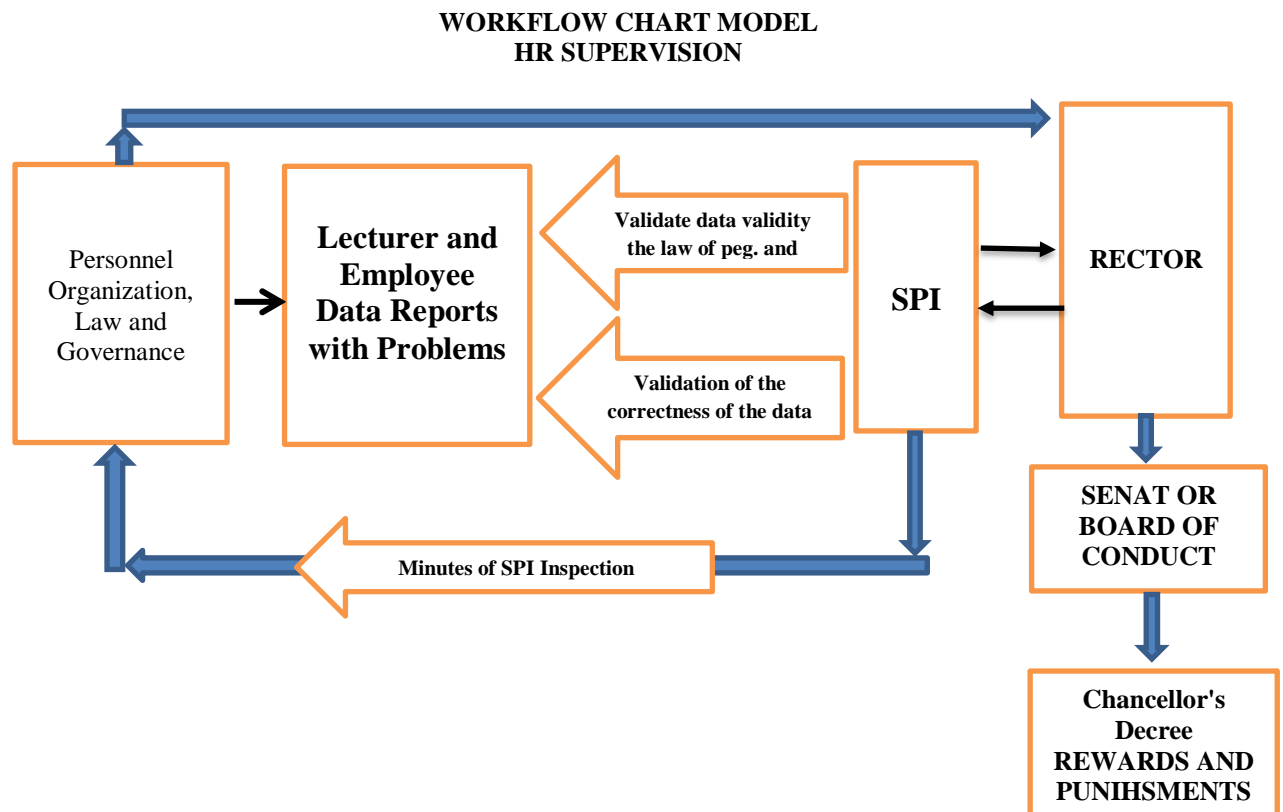


Figure 5. Model of HR Supervision Workflow Chart

Chart explanation:

1. The personnel department carries out monitoring of employee performance based on applicable regulations
2. Monitoring results are verified by SPI before reaching the Chancellor
3. Verification results are returned to the personnel section
4. The personnel department reports the results of the assessment that have been verified by SPI
5. The Chancellor holds a senate meeting or a code of ethics team meeting
6. The Chancellor issues a reward or phonishment decree for the employee concerned

CHART OF STATE PROPERTY AUDIT PROCEDURE

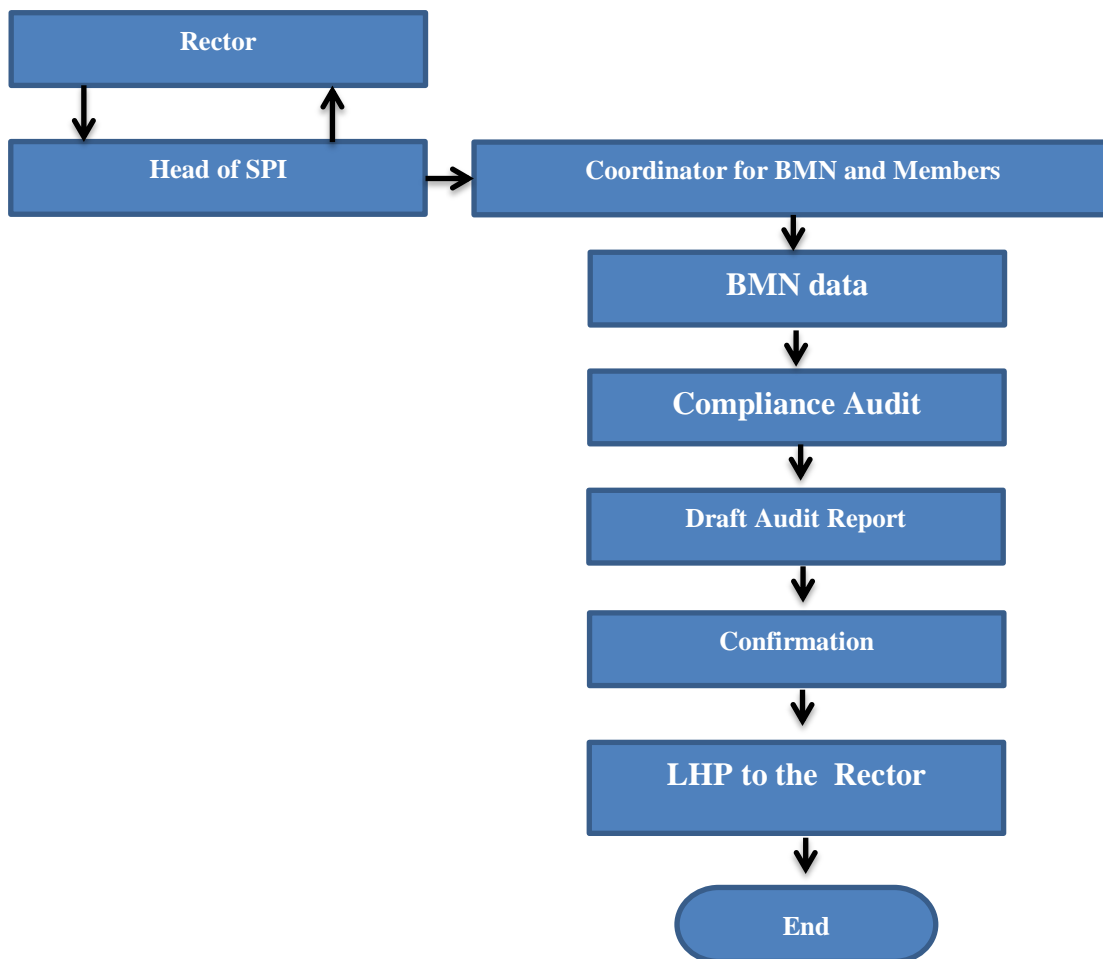


Figure 6. Chart of Work Procedures for State Property Audit

Chart Explanation

The Head of SPI met with the Chancellor to discuss the plan for the implementation of the State Property Audit (BMN) by explaining its objectives and benefits, after which the Chancellor issued a warrant to SPI to audit the BMN section. With the letter, the head of the SPI assigned the coordinator for the field of State Property and members to conduct an audit to the BMN Satker. Audits are carried out more focused on compliance audits to ensure compliance with laws, policies, regulations and procedures in accordance with applicable regulations.

After the inspection is carried out at the BMN Satker, the auditor makes a draft audit report, which will later be used as the basis for confirming the satker leadership on the results that have been carried out. After confirmation to resolve the problems found and other corrective actions, the SPI Team makes a report on the results of the inspection which is submitted to the Chancellor.

V. CONCLUSION

1. The implementation of the SPI monitoring system in each research object is different. This difference is caused by, among others: the priority scale of the leadership, the infrastructure factor and the human resource factor. However, there is a common thread between the three universities, namely: there is a high desire to improve towards perfection, wants an integrated information system to facilitate supervisory work and wants competent human resources in their fields.
2. The efforts that have been made by each SPI are not much different, among others in the following points;
 - a. Each SPI which is the object of research carries out comparative study activities to PTN that have carried out good supervision.
 - b. 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.
 - c. 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.
 - d. Autodidactically, 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
 - e. Completing manuals in carrying out supervisory duties.
3. The SPI working model designed in this study is equipped with clear and orderly steps, accompanied by detailed tasks of each personnel. This model can be utilized either by SPI, which either already has an integrated information system or does not have an integrated system. The advantage of this model is that there is 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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