
The Role of the Inspectorate of West Pasaman Regency in Maintaining Unqualified Opinion (WTP) through the Review of Work Plans and Budgets (RKA)

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Abstract

The purpose of this research is to describe and analyze the RKA review conducted by the West Pasaman District Inspectorate. In analyzing this research, the researcher used Permendagri Number 10 of 2018 concerning the Review of Development Planning Documents and the Annual Regional Budget, which is in the RKA review stage, where there is a Planning, Implementation and Reporting process. This type of research is qualitative with a descriptive approach. Interview data collection techniques, documentation and observation. Informants were selected using a purposive sampling technique. Data analysis used is data collection, data reduction, data presentation, and drawing conclusions. Data validation uses source triangulation. The results of the study show that the Inspectorate of West Pasaman Regency has guided Permendagri No. 10 of 2018 in general in implementing the RKA review as one of the supports for obtaining Unqualified opinion (WTP) by West Pasaman Regency, because planning needs to be considered early in anticipation of the occurrence of budgetary waste that can be detrimental to the region. The problems found in the implementation of this RKA review were the preparation of the Review Work Program (PRK) carried out by team members, in addition to that the implementation of the RKA review was not in accordance with the time specified in the Assignment Letter (SPT), due to the lengthy submission of supporting documents review by SKPD. However, there are still advantages to be gained from carrying out the RKA review at the West Pasaman District Inspectorate such as the implementation of Self-Office Training (PKS) in budget savings and the existence of tiered reviews in the implementation and reporting stages.

Keywords: *Inspectorate; Unqualified Opinion; RKA review.*

Introduction

Recently, a new phenomenon in the mass media is the emergence of congratulatory advertisements to ministries/agencies and provincial/regency/city governments for obtaining unqualified opinion (WTP) from the Supreme Audit Agency of the Republic of Indonesia (BPK-RI) (BPKP Web, 2023). Unqualified Opinion (WTP) of the Supreme Audit Agency (BPK) is the target of regional financial management as required by bureaucratic reform because it is one of the performance indicators of government agencies to meet standards and demonstrate good accountability (Kemal Hidayah, 2019).

Unqualified Opinion (WTP) is a Regional Government Financial Report (LKPD) which is fairly presented in all material respects, Financial Position (Balance Sheet), Business Results or Budget Realization Report (LRA), Cash Flow Statement in accordance with

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Applicable Accounting Principles General (website of the Coulongprogo District Inspectorate, 2022). West Sumatra Pasaman Regency Government is one of the districts that won the Unqualified Unqualified BPK Delegate Financial Management Award (WTP) seven times in a row from 2016 to 2022 (BPK RI, 2022).

The award received is inseparable from the role of the Government Internal Supervisory Agency (APIP) in the Regency/City Inspectorate which is responsible to the Regent in accordance with Government Regulation No. 12 of 2017. In the new paradigm, APIP plays an advisory and assurance role, moreover APIP must be able to act as an agent of change and strategic partners of ministries/agencies/regions, which aims to build public trust in quality and anti-corruption public services (Warta Sur Villance, 2013).

In preparing local government financial reports (LKPD), planning activities are an important part of budgeting, because they reflect the effectiveness of good regional financial management in supporting the success of fiscal decentralization. Regulation of the Minister of Home Affairs Number 52 of 2015 concerning Guidelines for the Preparation of the Regional Revenue and Expenditure Budget (APBD) for the 2016 Fiscal Year emphasizes that in order to improve the quality of budget planning and ensure compliance with budget principles as quality assurance, Regional Heads must assign APIP to review Program planning and budgeting documents Budget Work of Regional Work Units (RKA-SKPD) and discuss the process of preparing RKA-SKPD by TAPD according to the review form of the Minister of Home Affairs Regulation.

Research related to the RKA review has been carried out by several previous studies, Dian Amalia Ulfa et al in a study entitled "The Role of the Government Internal Supervisory Agency in the Review of Budgetary Work Plans as Assurance of the Quality of Success of the North Bengkulu District's Financial Budget" suggests that there are four supporters of the success of the review, namely the control environment, risk assessment, control activities, and information and communication.

According to Kemal Hidayah et al., other research discusses the role of supervisors in maintaining an unqualified opinion (WTP). It has multiple roles, including facilitation, coaching and validation for OPD, coordinating role for DPRD, coordinating and facilitating role for BPK, as well as providing reports and opinions to regional leaders for further policy steps (Kemal Hidayat et al., 2019). Subsequent studies by Kusuma Isbi Rahmadani where maintaining WTP can be achieved through various strategies, namely increasing the role of inspectors, leadership and subordinate commitment, improving area property management and receivables, improving the quality of human resources, building teams and improving information technology.

Another study was conducted by Dhea Ayu Risna and Apriliya Dwi Yandari in which agency theory explains the relationship between principals and agents and analyzes contractual arrangements between two or more individuals, groups or organizations. The principal enters into the contract by doing/performing the work as requested by the principal. Several studies that have been discussed previously found that maintaining Unqualified Opinion (WTP) is very closely related to the role of the Inspectorate in its implementation in conducting guidance and supervision of Regional Government Financial Statements (LKPD), but very little previous research has examined specifically that supervision and guidance must be carried out from planning in order to achieve the expected goals. Therefore, researchers

are interested in conducting research related to the review of RKA SKPD by the Inspectorate in maintaining WTP opinion.

Considering that the West Pasaman Regency Regional Government Financial Report will not receive a WTP opinion award without a review process from a good planning stage. So the researchers assume that it is important to pay attention to the RKA SKPD review at every stage starting from planning, implementing and reporting the SKPD RKA review. APIP in carrying out its duties as quality assurance has the responsibility to review the RKA. In the letter from the Minister of PANRB to the Minister of Finance Number B/2362/M.PANRB2012, "APIP does not only play a role in reviewing financial reports but is expected to also review the budget preparation stage".

SKPD RKA Review Evidence of review activities carried out to ensure consistency and integration between the quality of planning and budgeting and in line with planning and budgeting principles. In reviewing the RKA SKPD, West Pasaman Regency faced several obstacles such as the RKA not properly and correctly preparing the RKA in accordance with planning and budgeting principles, information in the RKA document was often not measurable and often deviated not in accordance with the planned objectives, supporting documents for the implementation of the review hard to get from OPD. The following is an interview that the researcher conducted with members of the SKPD RKA review team:

"Our obstacle in conducting a review is usually the incomplete supporting documents in carrying out an RKA review, even though in the data request letter before carrying out the review it was clear what documents/data were needed for this review, this incident can take time in carrying out the review because OPD often takes the documents we need in installments..." interview with Winda Sari S.Sos as a member of the Irban III team, Inspectorate of West Pasaman Regency).

Based on the results of the interviews conducted by the researchers, in carrying out the RKA review, the Review Team experienced problems with the slow submission of complete documents by the OPD which could hinder the completion of the SKPD RKA review in a timely manner. This is related to the review planning process that cannot be carried out as it should.

Based on the background and formulation of the research problem, the researcher will describe and analyze the RKA SKPD review conducted by the Inspectorate of West Pasaman Regency in maintaining an Unqualified Opinion. So the research question that arises is what is the role of the Inspectorate of West Pasaman Regency in maintaining Unqualified Opinion through the SKPD RKA Review.

Method

The approach used in this research is a qualitative approach. According to Bodgan and Taylor, qualitative research is a research procedure that produces descriptive data in the form of written words from the behavior of the people being observed (Lexy Moleong, 2010). Qualitative research with descriptive method is a type of research that aims to provide a systematic, factual and accurate description of the facts, characteristics and relationships between the phenomena investigated. A qualitative approach is more appropriate in this

study, because the qualitative research used is used to analyze information and data obtained from informants related to the research problems being made. This type of research is descriptive analysis, namely by collecting and compiling data, then analyzing and interpreting it. This method is intended to provide a systematic description, so that this writing will later explain, describe, record, and explain the Role of the West Pasaman Regency Inspectorate in Maintaining Unqualified Opinion (WTP) through the SKPD RKA Review.

Researchers used interview, documentation and observation techniques in this study, while the types of data consisted of primary data and secondary data. Primary data obtained through interviews and opinions of informants, while secondary data obtained from documentation and archives related to research. Interviewing according to Benney and Hughes is the art of socializing, meeting two integrated human beings within a certain period of time based on equal status, regardless of whether it actually happened or not (Norman K. Denzim & Yvonna S. Lincoln. 2009). Using this technique, the researcher interviewed research informants one by one in order to collect data related to the Role of the West Pasaman District Inspectorate in Maintaining Unqualified Opinion (WTP) through the SKPD RKA Review. Research results from field observations and interviews will be more optimal if they are supported by complementary documents from qualitative research. In this study, the researchers searched for and also studied documents and regulations related to the Role of the West Pasaman Regency Inspectorate in Maintaining Unqualified Opinion (WTP) through the SKPD RKA Review. In observation, the researcher is involved with the daily activities of the person being observed or used as a source of research data. While making observations, the researcher participates in what the data source is doing, and also feels the ups and downs. With participant observation, the nurse will be more complete, sharp, and to the point of knowing the meaning level of each behavior that appears.

Result and Disucssion

Unqualified Opinion (WTP) is the highest assessment of the quality of financial management, ensuring that financial information is presented fairly in accordance with applicable government accounting standards. Opinion of WTP has a strategic role and has a significant impact on public acceptance and validation. West Pasaman Regency, West Sumatra, has won the WTP opinion award seven times in a row, starting from 2016-2022 for the Regional Government Financial Report (LKPD). Achieving this award is certainly a challenge for West Pasaman Regency to maintain and improve LKDP.

In preparing LKDP, planning activities are an important component in preparing budgeting because it is a reflection of the effectiveness of good regional financial management. Based on Permendagri No. 78 of 2014 regarding the paradigm shift of the inspectorate as guidance and supervision, one of the guidance and supervision carried out by the inspectorate in financial planning is to carry out a review of the Work Plan and Budget (RKA) of SKPD. APIP by examining the role of RKA SKPD in the budget planning process as a form of quality assurance so that waste can be minimized or the use of budgets that do not support the main tasks and functions. The implementation of the SKPD RKA review at the West Pasaman Regency inspectorate consists of three stages of activities starting from

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planning, implementation, and reporting and at each stage there are several activities that are analyzed as follows:

Planning

The first stage carried out in the SKPD RKA review process is planning, before carrying out the review it is necessary to prepare the Government Internal Supervisory Agency (APIP) so that the review can be carried out effectively and comprehensively by the Inspectorate of West Pasaman Regency in carrying out the SKPD RKA review which can be seen based on the following analysis:

Collection of General Information of the Object of the Review

Collection of general information on the object of review is an information gathering activity to understand the object of review in general, where the collection of information collected is in the form of a report on the results of the previous RKA review, looking for the latest RKA review guidelines. The Inspectorate of West Pasaman Regency in collecting general information on the object of the review in the form of the RKA Review Report (LHR) which was carried out previously was obtained through the Evaluation and Reporting (Evlap) section, information obtained from the previous LHR will make it easy for the review team to conduct a review. Apart from LHR, related SKPD data collection such as the contact of the SKPD Head is also one of the data collected by the West Pasaman Regency Inspectorate before carrying out the RKA review.

Priority Scale Determination Based on Risk Analysis

Priorities based on risk analysis are activities to identify and map audit areas that have a high risk of non-compliance. Risk analysis is the stage of determining the level of possibility and degree of impact of the occurrence of risk as well as determining the amount of risk and level of risk according to risk criteria after considering the reliability of the control system.

Risk analysis needs to be carried out to select the SKPD to be reviewed, because not all SKPD will be reviewed by the Inspectorate of West Pasaman Regency due to limited budget and human resources in carrying out the review. The risk analysis carried out by the West Pasaman District Inspectorate is by assessing it based on the SKPD budget level. This shows that the Inspectorate of West Pasaman Regency has carried out the risk analysis stage properly due to considering the budget and personnel to be expended.

Compilation of the Review Work Program

Work Program Review (PKR) is a series of review procedures implemented and developed in writing. Each PKR usually contains four main contents, namely: preliminary information, description of the purpose of the review, specific instructions and work steps.

The benefits of preparing the Review Work Program include: 1) it is a systematic plan for each stage of activity, usually communicated to each review team; 2) A systematic basis for assigning tasks to reviewers and their supervisors; 3) As a basis for comparing the implementation of activities with plans that have been approved and the standards and

requirements that have been set; 4) Able to help inexperienced auditors to know the scope, objectives and steps of audit activities; 5) Be able to help reviewers realize the nature of previous work; and 6) Can reduce direct supervision activities by supervisors.

The West Pasaman Regency Inspectorate review team really benefited from the Review Work Program in carrying out the RKA review, because with the PKR the division of labor for each team member was clear and equal. The preparation of the Review Work Program (PKR) is very important because it provides benefits in supporting the implementation of the RKA review by the West Pasaman Regency Inspectorate review team.

Provisions in the preparation of the Review Work Program (PKR): 1) The objective of the review must be clear and achievable; 2) Each stage of the audit must detail the audit procedures to be carried out; 3) Each step of the review must be carried out in the form of instructions for the work to be carried out; 4) The review plan must describe the priority sequence of the review steps to be carried out; 5) The audit program must be flexible, but any changes must be approved by the supervisor; 6) The review plan must contain the necessary information for proper implementation and evaluation; and 7) The review plan must include an estimate of the time needed to participate.

The RKA Review Work Program (PKR) is one of the conditions for submitting SPT as determined by the Inspectorate of West Pasaman Regency, this aims to maximize the time for carrying out the review after the SPT is approved. The preparation of the PKR is carried out by the Team Leader who is approved by the Supervisor and is known by the Deputy in Charge, but the preparation of the PKR RKA which is carried out by the Inspectorate of West Pasaman Regency is carried out by the Team Members.

Figure 1.
 RKA Review Work Program
 PROGRAM KERJA REVIU
 REVIU RKA-SKPD TAHUN 2022

| PROGRAM KERJA REVIU REVIU RKA-SKPD TAHUN 2022 | | | | | | |
|--|--|------------------------|-------------|-----------|---------|------|
| Unit Organisasi | | Dinas Lingkungan Hidup | | | | |
| Tahun | | : 2022 | | | | |
| No | Langkah-Langkah Kerja Reviu | Dilaks | Waktu (Jam) | | KKR No. | Ket. |
| | | Oleh | Rencana | Realisasi | | |
| Tujuan Audit | | | | | | |
| Tujuan utama Reviu RKAP-SKPD Tahun 2022 adalah untuk memberi keyakinan terbatas mengenai akurasi, keandalan, dan keabsahan informasi RKAP-SKPD | | | | | | |
| 1 | Rapat Pembekalan Tim | WP, PT, KT, AT | - | HP | | |
| 2 | Penyusunan Program Kerja Reviu | WP, PT, KT, AT | - | HP | | |
| 3 | Entry Meeting | WP, PT, KT, AT | 0,25 | HP | | |
| A PENGUJIAN ATAS KELENGKAPAN DOKUMEN PENDUKUNG RKAP-SKPD. | | | | | | |
| Tujuan: untuk menguji bahwa RKAP-SKPD yang diajukan oleh tiap perangkat | | | | | | |
| 1 | Dapatkan Dokumen-Dokumen Yang Diperlukan Meliputi: | Zakiah Darajat, S.A.P | 0,25 | HP | 001 | |
| | 1) Perkada RKPD | | | | | |
| | 2) Rancangan Akhir KUPA-PPAS | | | | | |
| | 3) RKPA-SKPD | | | | | |
| | 1) Program : 3 Program | | | | | |
| | 2) Kegiatan : 11 Kegiatan | | | | | |
| | 4) Surat Edaran Kepala Daerah Tentang Pedoman Penyusunan RKA | | | | | |
| | 5) Prakiraan Maju yang telah disetujui tahun sebelumnya | | | | | |
| | 6) Capaian Kinerja | | | | | |
| | 7) Indikator Kinerja | | | | | |
| | 8) Analisis Standar Belanja | | | | | |
| 9) Standar Harga satuan termasuk standar harga pemeliharaan | | | | | | |
| 10) Standar Kebutuhan Barang | | | | | | |
| 11) Perencanaan kebutuhan RMP (RKRMP- | | | | | | |

Source: Research Documentation, 2022

The Inspectorate of West Pasaman Regency in preparing the PKR in general has guided the preparation of the RKA review but technically not in practice, because the preparation of the PKR which should have been carried out by the Team Leader was handed over to the Team Members. In addition, the existence of a policy from the Inspectorate of West Pasaman Regency regarding the preparation of PKR as one of the conditions for filing SPT is a rule that should be appreciated.

Determination of the Review Team

Reviewers must carry out review activities objectively. The principle of objectivity requires the RKA review team to conduct an RKA review honestly, with integrity and without compromising quality. Support and guarantee the validity of the RKA audit to be assigned. In accordance with the objectives of the RKA review, the RKA review team collectively carries out the following responsibilities: 1) Understanding the national development planning system; 2) Understand the procedures for preparing RKA; 3) Mastering the RKBMN drafting process; 4) Understand the planning of procurement of government goods/services within the Ministry of Environment and Forestry; 5) Understand the Standard Chart of Accounts; 6) Understand the business processes or responsibilities and functions of the unit being audited; 7) Understand Gender Responsive Planning and Budgeting (PPRG); 8) Master communication skills; 9) Understand database analysis; and 10) Mastering the basics of review.

The Inspectorate of West Pasaman Regency in determining the RKA review team is determined by the Supervisor and Deputy Person in Charge based on the competence possessed by the reviewers and the availability of resources to review.

Figure 2.
 SPT RKA Review Team

| No. | NAMA | JABATAN | JABATAN DALAM TIM |
|-----|----------------------------|---------------|-----------------------|
| 1 | DR. HARISKIAN SRI | INSPEKTUR | |
| 2 | CELLY DECILIA PUTRI SEKIM | IRBAN TI | PENANGGUNG JAWAB |
| 3 | ZAMZAM, SE, MSi | PPUPD MALVA | SUPERVISOR/ KETUA TIM |
| 4 | NESSIA AGL EDIES, S.Ap | CALON PPUPD | ANGGOTA |
| 5 | MEGASARI ENDRIATI, SH | CALON PPUPD | ANGGOTA |
| 6 | ZELNI PUTRA, SH | CALON PPUPD | ANGGOTA |
| 7 | NURFA TRIAH, SE | CALON ALDIFOR | ANGGOTA |
| 8 | SISI DEKRIAN, S.Ak | CALON ALDIFOR | ANGGOTA |
| 9 | NOVIA RIZKY TANJUNG, S.Ap | CALON PPUPD | ANGGOTA |
| 10 | NEHA PERMATA SARI, SE | CALON ALDIFOR | ANGGOTA |
| 11 | MARTA RINGGA, SH | CALON PPUPD | ANGGOTA |
| 12 | IRFAN DEKER W TALMUNTE, SH | CALON PPUPD | ANGGOTA |
| 13 | ME RIDHA P, S.Ap | CALON PPUPD | ANGGOTA |
| 14 | ZAKIAH DARAJAT, S.Ap | CALON PPUPD | ANGGOTA |
| 15 | WINDA SARI, S.SOS | CALON PPUPD | ANGGOTA |
| 16 | AVYAINI MARDIYATI, S.Ap | CALON PPUPD | ANGGOTA |
| 17 | UMMUL KHARAT, S.Ap | CALON PPUPD | ANGGOTA |
| 18 | JUNI MELIZA | PELAKSANA | ANGGOTA |

TUJUAN PEMERIKSAAN
 Dalam Rangka Melaksanakan Reviu RKPA SKPD Tahun 2022.

1. Sekretariat Dewan Perwakilan Rakyat Daerah Pasaman Barat;
 2. Dinas Koperasi Usaha Kecil dan Menengah;
 3. Dinas Pariwisata;
 4. Dinas Lingkungan Hidup;
 5. Badan Perencanaan Pembangunan Daerah;
 6. Badan Pengelolaan Keuangan Daerah;
 7. Dinas Perumahan dan Kawasan Permukiman;
 8. Dinas Komunikasi dan Informatika;
 9. Dinas Kependudukan dan Pencatatan Sipil;
 10. Sekretariat Daerah;
 11. Dinas Pendidikan Dan Kebudayaan;
 12. Rumah Sakit Umum Daerah Pasaman Barat;
 13. Dinas Perkebunan;
 14. Badan Aset dan Pendapatan Daerah;
 15. Dinas Kesehatan.

WAKTU DAN TANGGAL PEMERIKSAAN
 Pemeriksaan selama 12 (Dua belas) hari kerja dari Tanggal 31 Agustus s/d 1, 2, 5, 6, 7, 8, 9, 12, 13, 15 September 2022.

Source: Research documentation results, 2022



Figure 3.
PKS RKA review at the Inspectorate of West Pasaman Regency



Source: Research documentation results, 2022

The Inspectorate of West Pasaman Regency in establishing the review team is determined by the Deputy in Charge together with the Supervisor, which consists of the Person in Charge, Deputy in Charge, Supervisor, Team Leader and Team Members according to needs, then it was found that there was an advantage of the West Pasaman Regency Inspectorate in conducting Self-Office Training (PKS) for all Review Teams before carrying out the RKA review which aims to provide an understanding to the Review Team regarding the assignments to be carried out.

The next step taken by the Inspectorate of West Pasaman Regency in carrying out the RKA Review was to hold a meeting between the Review Team and all SKPD devices that would be reviewed to submit the documents needed in the RKA review, in submitting the documents needed by the RKA review team first carry out coordination with the OPD and make Minutes of Agreement. Based on the researcher's view, this is certainly a good step in carrying out an RKA review due to the fact that there are Minutes established between the two parties so that it will support the implementation of the RKA review which will be carried out.

Implementation

Implementation is the action or implementation of a plan that has been prepared in detail, usually after the plan is deemed ready. The implementation of the RKA SKPD review is carried out in accordance with the review work program that has been determined at the planning stage. The stages of implementing the RKA review are based on Minister of Home Affairs Regulation Number 10 of 2018 concerning Review of Development Planning Documents and the Annual Regional Revenue and Expenditure Budget, as follows:

Information/Number Tracking

In carrying out the RKA review the Information/Number tracing stage is the core activity of this RKA review. The study is focused on five parameters, namely the suitability of the RKA-SKPD with the KUA-PPAS and SKPD Renja programs and activities, the suitability of the RKA-SKPD with KUA-SKPD programs and activities and KUA-PPAS, suitability of indicators, outputs and budget ceilings, feasibility of output budgets, conformity

of application of budgetary principles, and completeness of supporting documents RKA-SKPD Information/Number tracking is carried out in the following way: 1) Comparing the suitability of RKA-SKPD with Renja SKPD and PPAS for development of programs and activities; 2) Comparing the applicability of RKA-SKPD with Renja SKPD and PPAS performance indicators, performance targets, limits and allocations; 3) Based on the analysis of standard costs, standard unit prices, detailed cost budgets, price surveys and other supporting documents, consider the reasonableness of the upper limit on spending, and test the feasibility of the activity budget; 4) Review the possible number of activities and their units; 5) Analyze the suitability of the expenditure ceiling details in the RKA-SKPD and the figures in the KAK/RAB; 6) Based on the standard chart of accounts, analyze the conformity of the inclusion of account codes and classification of expense categories with budget account codes; and 7) Checking the completeness of supporting documents such as Terms of Reference (KAK), Detailed Budget (RAB), Legal Basis for Activities, Proposals for Requests for Grants/Social Assistance, etc.

The Inspectorate Reviewer Team in carrying out the RKA review generally experienced problems in carrying out the RKA review because the SKPD that was to be reviewed did not complete the required documents according to the agreement so that it affected the completion time of the RKA review. In addition, the lack of understanding of related SKPD officers in the preparation of the TOR/TOR becomes a concern for the reviewer in carrying out the RKA review, because the RKA prepared by the SKPD should be supported by the preparation of a clear TOR, but what happens is that the TOR per activity does not match the details of expenditure in the RKA, and there are even SKPDs that do not submit KAK at all.

Request for Information and Document Analysis

After searching for information/figures, the review team made inquiries of the related SKPD by means of direct interviews, these interviews were conducted to confirm the problems found by the review team. RKA preparation that is not in accordance with applicable regulations, a request for information or confirmation will be made by the Review Team to the relevant SKPD officer. The review team conducted interviews with the relevant SKPD officers to discuss the problems found by the review team. The results of the discussion are then set forth in the confirmation minutes.

Figure 4.
 Confirmation Minutes

| | |
|--|--|
|  <p>PEMERINTAH KABUPATEN PASAMAN BARAT INSPEKTORAT Jln. Soekarno-Hatta No. 19 Telp. (0753) 466169 Fax. (0753) 466170 Simpang Empat - Pasaman Barat 26366</p> | |
| BERITA ACARA KONFIRMASI | |
| <p>Pada hari ini Selasa tanggal 6 September 2022 pada ruang VIDCON BPKD telah dilakukan konfirmasi dengan:</p> <p>Nama : <u>Farida Aini, SE, MM</u> NIP : 19760820 200312 2 003 Jabatan : Kepala Bidang Kebersihan dan Pertamanan</p> | |
| <p>Adapun hasil konfirmasi disimpulkan sebagai berikut:</p> <ol style="list-style-type: none"> 1. Target PAD sebelum perubahan Rp150.000.000,00 dan target PAD setelah perubahan Rp180.000.000,00. 2. Realisasi PAD dari bulan Maret – Agustus 2022 Rp68.300.000,00 (45,53% dari target awal). 3. Bulan Januari dan Februari belum disetorkan (diperkirakan pendapatan pada bulan ini Rp20.000.000,00) 4. Total pendapatan sampai Bulan Agustus diperkirakan Rp68.300.000,00 + Rp20.000.000,00 = Rp88.300.000,00 | |
| <p>Dinas Lingkungan Hidup Kab. Pasaman Barat Kabid Kebersihan dan Pertamanan</p> <p><u>Farida Aini, SE, MM</u> NIP. 19760820 200312 2 003</p> | <p>Tim Review</p> <ol style="list-style-type: none"> 1. <u>Zamzami, SE, M.Si</u> NIP. 19791213 200501 1 007 2. <u>Zakiah Darajat, S.A.P</u> NIP. 19950822 202203 2 016 |

Prepare Review Working Papers

Review Working Papers (KKR) are notes made and data collected by reviewers systematically when carrying out review tasks. The TRC is documentation of all the things done by the reviewer which contains the review procedures followed, the review evidence collected, the review conclusions and corrections to improvements to be recommended. TRC as part of the accountability and documentation of the implementation of the performance review.

There were thirteen TRCs prepared by the West Pasaman District Inspectorate in reviewing the RKA, namely: 1) Examination of the completeness of the RKA-SKPD supporting documents; 2) Conformity of total ceilings for programs and activities between RKPD, PPAS and ceilings in RKA-SKPD; 3) Examination of Conformity of RKA SKPD with PPAS and RKPD; 4) Tracing regional Operational Expenditures with KUA-PPAS; 5) Tracing regional Operational Expenditures with KAK/TOR; 6) Track the suitability of vehicle maintenance costs and the number of official vehicles according to the BMD list; 7) The need for building maintenance/renovation costs has been calculated in accordance with statutory regulations and fulfillment of building maintenance/renovation costs has been completed; 8) Discussion of operational costs according to cost standards; 9) Budget feasibility survey to produce activity outputs by taking into account the principle of conformity in budget allocation according to regional development priorities; 10) Examination of Grant Expenditures, Social Assistance Expenditures, and Financial Assistance Expenditures are supported by adequate documentation; 11) Tracing Capital Expenditure according to KUA-PPAS; 12) Tracing the conformity of capital expenditure with TOR; and 13) Tracing capital expenditure planning is in accordance with statutory provisions.

conclusions, i.e. conclusions that have implications for local governments and need to be corrected immediately.

The Inspectorate of West Pasaman Regency in improving the CHR carried out a tiered review in achieving the goal of maximum results in the implementation of the RKA review. When the CHR has been prepared, a meeting will be held with related officials to convey the findings. From the results of this meeting, there will be an agreement between the Insectorate team and the SKPD regarding improvements to be carried out according to the agreed time. This Minutes of Agreement will be signed by the Head of SKPD together with the RKA Review Team.

Figure 6.
 RKA Review Result Notes

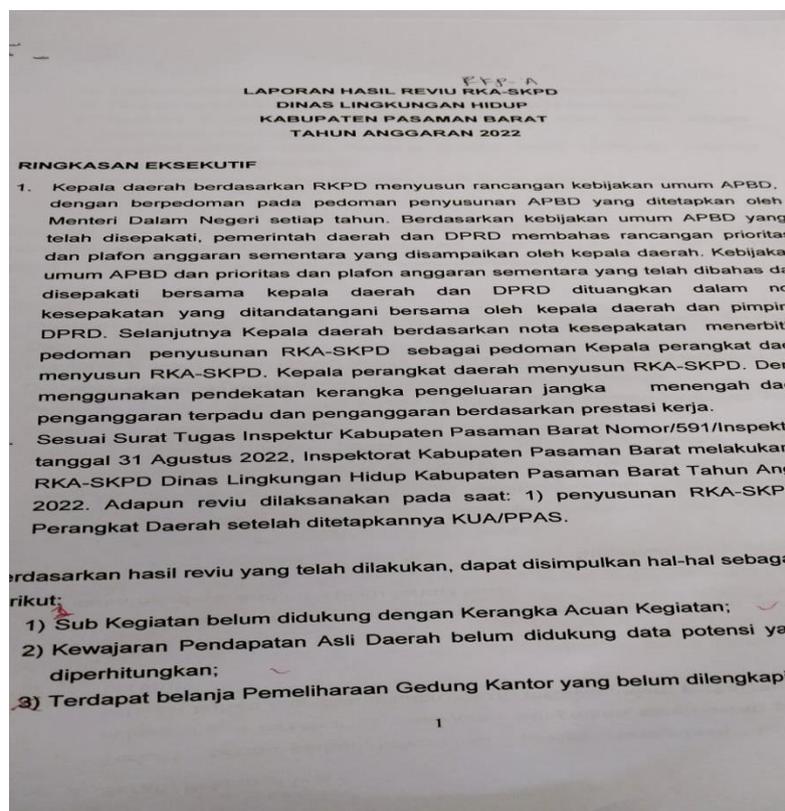
| Tabel 1 Rincian Kegiatan dan Subkegiatan Dinas Lingkungan Hidup | | | |
|--|--|--|---------------|
| NO | KEGIATAN | SUBKEGIATAN | JUMLAH |
| I | Administrasi Keuangan Perangkat Daerah | | 3.925.007.508 |
| 1 | | Penyediaan Gaji dan Tunjangan ASN | 3.718.407.508 |
| 2 | | Penyediaan Administrasi Pelaksanaan Tugas ASN | 127.250.000 |
| 3 | | Pelaksanaan Penatausahaan dan Pengujian/Verifikasi Keuangan SKPD | 79.350.000 |
| II | Administrasi Barang Milik Daerah pada Perangkat Daerah | | 36.830.000 |
| 4 | | Pengamanan Barang Milik Daerah SKPD | 29.480.000 |
| 5 | | Penatausahaan Barang Milik Daerah pada SKPD | 7.350.000 |
| III | Administrasi Kepegawaian Perangkat Daerah | | 20.690.000 |

Source: Research Documentation Results, 2022.

Review Result Report

Reporting the results of the RKA audit, disclosing the objectives and reasons for conducting the audit, audit procedures performed, errors or weaknesses found, agreed corrective steps, corrective steps taken, and recommendations that have not or have not been implemented. Based on the actions of the SKPD obtained from the results of the meeting regarding the CHR discussion, all findings that have not been followed up by the SKPD are included in the report. Report writing is carried out by the Team Leader which is then reviewed by the Supervisor and then returned to the Deputy in Charge.

Figure 7.
RKA Review Result Report



Source: Research Documentation Results, 2022

Based on Figure 7 it can be seen that the Review Report which has been prepared is guided by Domestic Regulation Number 10 of 2018 concerning the Review of Annual Regional Planning and Budget Documents. This shows that the RKA Review has affected the achievement of Unqualified Opinion (WTP) achieved by West Pasaman Regency seven times in a row, due to good Regional Government Financial Reports (LKPD) based on good planning, and in achieving good planning Based on this, the review needs to be carried out by the West Pasaman Regency Inspectorate who is responsible to the Regent as the Head of the Region.

Conclusion

Based on the research that the researchers have done at the West Pasaman District Inspectorate regarding the SKPD RKA Review which was analyzed based on the Minister of Home Affairs Regulation Number 10 of 2018, it can be concluded that the implementation of the SKPD RKA review carried out by the West Pasaman Regency Inspectorate has guided Domestic Regulation Number 10 of 2018. This is of course very influential in achieving Unqualified Opinion (WTP) achieved by the West Pasaman District Inspectorate, due to good planning will get a good report, where the Regional Government Financial Report (LKDP) is material in the examination to get the WTP award. The RKA review stages carried out by the Inspectorate of West Pasaman Regency are: Planning, Implementation and reporting. From

the results of the study, it was concluded that in the implementation of the RKA review, problems were found in the planning, where the PKR, which should have been prepared by the Team Leader, was instead prepared by the Team Members. At the implementation stage, a problem was found that the implementation of the review was constrained due to the long submission of supporting documents by the SKPD, which resulted in the review not being carried out in accordance with the Assignment Letter (SPT).

The advantages in implementing the RKA review carried out by the West Pasaman Regency Inspectorate, where at the planning stage the West Pasaman Regency Inspectorate conducted Self-Office Training (PKS) for all review team members due to budget constraints to send all team members to take out education and training. At the implementation and self-reporting stage, the Inspectorate of West Pasaman Regency carried out a tiered review to create reports that were maximal and in accordance with standards.

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