

Evaluation of Electronic-Based Inspection Program (Smart Auditing) in Makassar City Inspectorate

Putri Aulia Erpita Suryana¹, Muh. Tang Abdullah², Andi Ahmad Yani³

¹⁻³Department of Pubic Administration, Universitas Hasanuddin, Makasar, Indonesia

Article information	Abstract
DOI : 10.25077/jds.1.1.53-62.2024	Electronic-Based Auditing (Smart Auditing) is the development of an internal monitoring model by the Regional Inspectorate of Makassar City to improve accountability and performance in managing activities and finances in all Regional Apparatus Organizations within the Makassar City Government. This program is an implementation of the Smart City Concept by the Makassar City Government which requires regional officials to apply technology and information to streamline the implementation of their main tasks and functions thereby increasing accountability and transparency as well as efforts to prevent various irregularities (fraud) that may occur in the process of implementing Organizational activities . The aim of this research is to describe and find out the results of the evaluation of the implementation of electronic-based programs (Smart Auditing) at the Makassar City Inspectorate. This research uses qualitative research methods through case studies. Data collection taken with observation, interview, and documentation of directly involved informants in implementation of that activities. The process of data analysis includes data reduction, data presentation, and conclusion. This research uses theory from the E-Auditing concept to see the level of success of electronic auditing with indicators of (1) the success of the target, (2)satisfaction to the program and (3)levels input and output. The results of the research conducted show that the implementation of the electronic-based inspection program or known as Smart Auditing at the Makassar City Inspectorate has been carried out well and has succeeded in achieving its objectives. However, there is still a need to improve facilities and infrastructure to support the achievement of goals, increase understanding in the field of Technology and Information for implementers and commitment and discipline from Regional Apparatus Organizations in the future.
Correspondence : putria2324@gmail.com	
Submission Track	
Submission : November 15, 2023 Final Review : February 12, 2024 Accepted : February 15, 2024 Available online : February 20, 2024	
Keywords	
program evaluation, the electronic-based inspection program, smart auditing	

INTRODUCTION

In the Reformation era, the form of government administration has changed with the enactment of Law Number 23 of 2014 which discusses the delegation of central authority to local governments. The delegation of authority aims to give local governments the power to manage all affairs and be responsible for their respective regions in this case decision making, policy setting, financial management and regulation of activities within the local government. It aims to achieve the success of good and clean government optimally.

In Makassar City, the local government through the Makassar City Regional Inspectorate carries out internal supervision in the implementation of regional government affairs concretely in realizing openness and accountability in budget management, as well as the activities of the Regional Apparatus Organization (OPD). Broadly speaking, inspection is one of the main tasks and functions of the Makassar City Inspectorate as stated in Makassar City Regional Regulation No. 7 of 2016 concerning the Establishment, Organizational Structure and Work Procedures of the Makassar City Inspectorate. Manan & Mannayong (2017: 152-153) explain that the Makassar City Inspectorate conducts inspections as a direct supervision technique on objects to assess the results of the implementation carried out and identify

deviations or obstacles found. The inspection is carried out specifically in crucial areas in the organization, namely the local government apparatus and the inspection of the financial sector. The implementation of this examination is called an internal audit, internal audit activities are carried out by auditors who have independence and have professional competence in examining government performance.

Most government sectors and state institutions utilize information technology, which is an effective and efficient approach. This is an attempt to enhance existing issues. The government uses technology to assist auditors' performance. In accordance with Presidential Regulation (PERPRES) No. 95 of 2018 concerning Electronic-Based Government Systems (SPBE) is an effort by the Government of Indonesia to modernize the government sector by utilizing information technology. With the right use of technology, it is hoped that public services can be more efficient, transparent, and can better meet the needs of the community.

In the scope of local government, the Makassar City Government is one of those who innovate internal inspection in the form of using an Electronic Based Inspection System (Smart Auditing) in the implementation of Makassar City Government supervision. This Electronic Based Inspection Program (Smart Auditing) is a system that plays a role in improving accountability and performance of accountability, management of activities and finances in all Makassar City Regional Apparatus Organizations, not only that this system also provides big data accountability. Electronic Based Examination (Smart Auditing) implemented by the Makassar City Inspectorate is expected to answer challenges and provide more benefits to facilitate the main tasks and functions of the Inspectorate. The urgency of implementing this program is to make local government functional supervision more optimal in order to achieve good and clean governance and minimize various forms of abuse of authority.

Related to the implementation of the program, an evaluation is needed to see the level of success achieved in this program. Suratman (2017) argues that program evaluation is a systematic study conducted to see how well the program runs and produces results effectively and efficiently. When the results have value, it shows that the policy or program provides effort towards the goals or objectives. Therefore, an evaluation can expose meaningful performance and solve organizational problems. This Electronic-Based Examination Program (Smart Auditing) in its implementation requires evaluation to see not only the results of its use for improving internal supervision by the Inspectorate of the scope of the relevant Regional Apparatus Organization (OPD), therefore it is necessary to conduct research related to the Evaluation of the Electronic-Based Examination Program (Smart Auditing) at the Makassar City Inspectorate.

The program is a series of activities to realize or a form of implementation of a policy that is continuous and takes place over a long period of time. Arikunto & Jabar (2009) in Novalinda, et al., (2020: 139) provide a definition that program evaluation is the process of describing, examining, collecting information and data, presenting information and information to conclusion makers and assessing whether the resources needed to implement a program are available and of measurable quality in supporting the achievement of goals. Fitzpatrick et.al. (2004) quoted from Novalinda, et.al. (2020: 140) Program evaluation is an evaluation that focuses on questions regarding the focus of attention, collecting appropriate information and then analyzing and providing definitions for application to specific purposes.

Suratman (2017) argues that program evaluation is a systematic study conducted to see how well the program runs and produces results effectively and efficiently. Through program evaluation, in addition to assessing the results of implementation, it also supports new and innovative approaches, better management decision making in the future, and measurable and directed performance. Meanwhile, Briekerhoff (1983) in Ananda & Rafida (2017: 6) explains program evaluation, namely the process of determining the extent to which program goals and objectives have been realized, providing information in decision making, comparing standard performance to determine gaps, systematic assessment and investigation of the value or quality of the program. The audit cycle carried out by BPK through e-Audit

is (1) Planning the audit, conducting the audit, reporting the audit, (2) Monitoring the follow-up of the audit results, evaluating the audit, preparing the RKP and (3) Planning the next audit. According to Roswati (2018: 66-67) the objectives and benefits of program evaluation are (1) Assessing the benefits of the results of the implemented program, which can then be analyzed whether the program can be followed up or not continued, (2) Provide information on strategies or techniques that need to be replaced or eliminated or simply improved by studying the impact or consequences as planned and (3) Conduct program improvement efforts by seeing how the results of the program approach can be accepted and applied.

The Supreme Audit Agency (BPK) launched the E-Auditing system by utilizing the field of Information and Communication Technology (ICT) with the aim of shifting the paradigm and work process of the audit adapted to the latest technological developments. That way the e-audit system is certainly a great hope in increasing the effectiveness and efficiency of the audit, reducing fraud for the sake of state financial accountability and more accurate implementation. E-Auditing is a system that collaborates between the BPK's internal information system (e-BPK) and the auditing entity's information system (e-auditee) through online data communication and forms a data center for state financial management and responsibility. This data center contains all financial information from all work units within the government. Financial information includes financial transactions, government financial reports, and other supporting data. This data center will be used by auditors to assist in carrying out audit tasks. (Dharmawati et.al., 2019).

By using the e-Audit system, the required data and information are collected in the data center in a short time and can be utilized earlier by the examiner so that it will save examination time. The examiner can use this e-auditing system through a portal that can be accessed wherever he is on duty as long as there is an internet network (Sutarto, 2015). The implementation of audits with the help of computer or electronic systems has its own impact on audit procedures. Because electronic-based systems change the design of information systems and internal control structures in the form of audit trail evidence (Audit Trail) but actually do not change the concept and purpose of the audit itself (General Financial Audit) (Sutarto, 2015). Electronic Audit or E-Audit is a computer-aided audit that uses electronic records to complete all or part of the audit (Nindyastuti and Kiswara, 2014). Government E-Audit is carried out by preparing customized software to form a database that stores various information on the financial performance of government entities. An audit in the context of information technology is checking whether a computer system is running properly. Meanwhile, according to Dharmawati et.al., (2019) in the E-Audit concept there are indicators to see the success rate of electronic systems for auditing, namely, (1) the success of the target, (2) satisfaction to the program, and (3) Input and Output Level.

In Makassar City, Electronic-Based Audit (Smart Auditing) is one of the innovations in the field of internal supervision by the Makassar City Regional Inspectorate which aims to improve accountability and performance of accountability for the management of activities and finances in all Regional Apparatus Organizations (OPD) within the Makassar City Government. The presence of the Smart Auditing program was inaugurated by the Inspectorate in collaboration with the Makassar City Financial and Asset Management Agency (BPKA), to integrate E-Budgeting and E-Auditing to make it easier to check the general cash books of all Regional Apparatus Organizations (OPD).

SMART audit stands for Selective Monitoring and Assessment of Risks and Trends. This method is a combination of risk determination and analytical auditing, to reflect the effectiveness of the internal control system that allows auditors to immediately identify potential problems, unfavorable trends and abnormal fluctuations. The application of Smart Auditing functions in providing big data to support the smooth supervision and control of programs and activities of the Regional Apparatus Organization (OPD) carried out by the Inspectorate in the context of Probity Audit for early detection of fraud that may occur because the implementation of accountability letter checks can be done faster in real time with an online

system that is not limited by space and time. The objectives of smart auditing innovation are as follows: (1) Preparation of SPJ (Accountability Letter) documents in all Regional Apparatus Organizations (OPD) becomes more organized and timely, (2) Access to SPJ (Accountability Letter) documents is easy and there is a centralized SPJ document database for all OPDs and (3) Improve accountability and performance of accountability for managing activities and finances in all work devices within the Makassar City Government.

There exist several studies that analyze and evaluate the role of the Inspectorate's supervision implementation as an internal government supervisory apparatus, utilizing qualitative research methods (Kusyanuarto & Akbar, 2018; Manan & Mannayong, 2017). Additionally, other research endeavors to examine the effectiveness of the Smart Auditing program at the Makassar City Inspectorate (Irma, et.al. 2022). However, thorough discussions on evaluating the successful implementation of the Smart Auditing program at the Makassar City Inspectorate remain unexplored. Therefore, the present study aims to describe and determine the outcomes of the assessment of the electronic-based program's (Smart Auditing) implementation at the Makassar City Inspectorate.

METHODS

This research uses descriptive qualitative research. The reason researchers use descriptive qualitative research, because with this method results will be obtained in the form of findings that are naturally presented in the field. This method aims to describe or provide a complete picture of the Evaluation of the Electronic-Based Inspection Program (Smart Auditing) at the Makassar City Inspectorate. Researchers use case study research types, used to provide a detailed description, explain systematically and specifically about the problem under study. So that researchers can analyze, gain a broader understanding and provide questions about the Smart Auditing Program at the Makassar City Inspectorate from related informants clearly.

The research was conducted at the Makassar City Inspectorate office Jl. Teduh Bersinar Gunung Sari, Makassar City in June 2023, this research focuses on informants or parties related to and involved in the implementation of the Smart Auditing electronic-based inspection program. Researchers successfully conducted interviews with 5 auditors as Smart Auditing implementers at the Makassar City Inspectorate and auditee representatives from the Makassar City Population and Civil Registry Office and the Makassar City Health Office.

This research uses primary data sources and secondary data. Primary data obtained by researchers directly through interviews with informants. Secondary data obtained from literature books, documents, related laws and regulations and other references regarding the Smart Auditing program.

This research will describe the results of the implementation of the Makassar City Inspectorate's Electronic-Based Audit (Smart Auditing) program with data analysis techniques through data collection from interviews with informants and direct observation to the field in order to obtain the expected data sources, reducing data by making summaries, then presenting data from a set of arranged information that gives the possibility of drawing conclusions in the form of descriptions with narrative text, charts, photos or images and the like based on data obtained at the Makassar City Inspectorate.

RESULT AND DISCUSSION

Electronic Based Inspection (Smart Auditing) is the development of an internal control model by the Makassar City Regional Inspectorate which aims to improve accountability and performance of accountability for the management of activities and finances in all Regional Apparatus Organizations (OPD) within the Makassar City Government. This program is an implementation of the Smart City Concept by the Makassar City Government which requires regional apparatus to apply technology and information to streamline the implementation of their main duties and functions so as to increase accountability and transparency as well as efforts to prevent various irregularities (fraud) that may occur

in the process of implementing OPD activities.

The Smart Auditing work system at the Makassar City Inspectorate is through a letter of assignment given to the auditor. There are 23 certified auditors. Auditors are divided into 6 groups of 4 employees who inspect 10 Regional Apparatus Organizations on a regular basis. Each team consists of the Chairperson and Deputy in charge and several members. Each has also been explained the division of work areas by the Regional Assistant Inspector. After being given a letter of assignment, the team reported to each relevant OPD that an inspection would be carried out. OPDs that have received confirmation can then upload scanned documents into the application in the form of DPA evidence, proof of financial accountability documents and proof of activity accountability documents. The auditor team that will carry out the inspection can log into the Smart Auditing account using the user account and password given to each person in charge of the inspection team. Providing user accounts and passwords during the Electronic-based Audit Choacing Clinic, after that auditors can monitor what programs and activities will and have been carried out by OPD. The inspection is carried out with a semesterly inspection system, namely an inspection every 6 months to the monitoring stage of the Budget Implementation Document (DPA) which is checked annually. Smart Auditing as an early warning for the affected OPD if there are supporting documents that have not met the requirements and can be immediately followed up from the results of the inspection via online. If there are findings that are considered very urgent, a meeting between the auditor and auditee can be held offline, namely by going down to conduct a direct inspection to the field.

According to the Regulation of the Minister of State for Administrative Reform numbered PER/05/M. PAN/03/2008, the auditee is responsible for taking necessary actions based on the audit findings and recommendations. This is essential to prevent mistakes or errors from causing greater losses. Smart Auditing facilities and infrastructure, such as laptops/computers, scanners, internet networks, and a well-organized system are required to perform audits quickly and efficiently. With these facilities, documents can be easily detected and errors can be corrected immediately.

Successful of the program

The success of a program is described if the processes and mechanisms in the field achieve their goals. The results of the implementation of the Smart Auditing program are in accordance with what is to be achieved, in the form of an easier and faster inspection process and completion, and can be completed in a timely manner, then if it turns out that what is produced cannot achieve the output then it is said to have failed. Does the Smart Auditing application play a role in achieving goals to improve accountability and performance of accountability, management of activities and finance in all Makassar City Regional Apparatus Organizations which are expected to answer challenges and provide more benefits to facilitate the main tasks and functions of the Inspectorate. The following is an interview with an auditor with the initials AW, namely:

“The Inspectorate of Makassar City has a function as a quality assurer such as inspection activities, financial management and certain activities as well as assisting OPDs that experience tupoksi problems. In ensuring the achievement of these objectives, the 3E principle (Effectiveness, Efficiency and Economy) is adopted. This means that the right steps are needed to achieve the goal, the Inspectorate of Makassar City provides innovation starting from Smart Auditing. In its application, it is directly accessed such as DPA documents, financial SPJ documents, activity documents such as procurement of goods. The running of this program is able to achieve goals effectively, efficiently and economically. Effective because documents are accessed quickly and inspection becomes easy, Efficient because it does not take much time such as meetings between parties and Economical because it reduces the budget.” (Interview June 13, 2023).

According to the interview results, Smart Auditing is a method that helps the Makassar City Inspectorate fulfill its role as a quality assurer in inspection activities, financial management and certain other tasks. The application of the Smart Auditing program enables the Inspectorate to perform its primary tasks and functions effectively, efficiently and economically. The Smart Auditing program has successfully achieved its target of improving the performance accountability and effectiveness of the

Inspectorate. It offers several advantages such as facilitating inspections, reducing costs and ensuring timely implementation of the tasks. To add information, the author also conducted an interview with the auditee at the Makassar City Population and Civil Registry Office, one of the Planning and Reporting Staff with the initials A, namely:

“In 2020 we received a charter from the Makassar City Inspectorate, being one of the fastest and most complete Regional Apparatus Organizations in uploading documents. In the operation of Smart Auditing for us as implementers, reporting is very easy, and inspection becomes easier.” (Interview June 14, 2023).

According to the interviews conducted, it is evident that the implementation of Smart Auditing can contribute to the success of its objectives. This is because it simplifies the process of accessing documents, making it faster and more efficient. As a result, the accountability and performance of audits, as well as the accountability of auditors, is improved. However, the success of Smart Auditing requires commitment and discipline from the auditee to support the achievement of its objectives.

Satisfactory toward the program

Satisfaction is a criterion that can be measured and felt by users for the quality of the product or service produced. Satisfaction with the program is related to how efforts to achieve the level of understanding of auditors in running the Smart Auditing work system, the effectiveness and efficiency of accelerating document examination make an impact on changes or performance improvements. Based on the results of an interview with a Young Auditor with the initials S explained that:

“Smart Auditing is part of our responsibility, so at the beginning there was socialization and coaching from the inspector for auditors to really understand technically. The introduction of Smart Auditing is gradual, from explaining the menus that are displayed after logging in to the account, what documents are loaded on the page and how to check them. It is very quickly understood because the display is not complicated and can be accessed directly according to the document that the auditor wants to check. With Smart Auditing, I feel satisfied and helped to complete my work.” (Interview June 13, 2023)

The results of the interview were strengthened by conducting an interview with the auditor with the initials GB who explained that:

“The initial stage carried out at the launching of Smart Auditing is socialization by the Inspector to the auditors who carry out this task. Socialization is done to provide an introduction and how to use it technically. So there was technical guidance several times on how to operate. Individual auditors can access and the initial page display will immediately show what documents will be examined.” (Interview June 14, 2023)

Based on the results of the interviews conducted, it is evident that socialization and coaching were consistently carried out at the initial stages of Smart Auditing implementation. The aim was to provide auditors with a clear understanding of the menus available on the website, the types of documents that can be accessed, and how to use them. The Smart Auditing interface is user-friendly and can be accessed directly. The auditors have gained a good understanding of the stages involved, which has helped to speed up their work.

Then another opinion was expressed based on the results of an interview with an auditor with the initials M, namely:

“Regarding the ease of the report acceleration process, it depends on the results of uploading documents from the auditee or Regional Apparatus Organization, if the uploaded supporting documents are incomplete, it can slow down the work of the auditors. But because the system is implemented online, the process is fairly real time, so it makes it easy to access documents, examination and subsequent preparation.” (Interview June 13, 2023).

The implementation of the Smart Auditing system online has shown that it can significantly speed up the reporting process in real-time. However, the speed of the process is also dependent on the Regional Apparatus Organization's discipline in uploading the necessary documents. The auditor with the initials B revealed in an interview that these results were in line with their findings.

“The acceleration in document examination will be much better with Smart Auditing, the reality is that obstacles in the form of regular upload commitments from the relevant OPDs make the examination process sometimes hampered. There are several OPDs that lack adequate facilities such as networks and scanners needed to upload documents, then the number of activities that make documents accumulate to be uploaded. The rest there are also OPDs that regularly upload documents.” (Interview 13 June 2023)

It has been determined that there are certain obstacles to achieving the objectives. To speed up the audit process in the implementation of Smart Auditing, it is necessary to encourage Regional Apparatus Organizations to upload files regularly through their commitment and discipline. Additionally, there is a need for supervision and improvement of facilities for OPDs which are currently inadequate to support the success of the Smart Auditing program.

The same opinion was also expressed in an interview with an auditor with the initials AW that:

“Initially, Smart Auditing had technical guidance on how to use it, then there was also an effort to make it a simpler video tutorial. Auditors are not all certified and have the same speed of capturing information, there must be obstacles to stuttering technology feeling difficult but over time then I also think this application is a complete package but the operation is simple. In the end, it became a habit and the advantages made it easier.” (Interview 13 June 2023).

In order to support the Smart Auditing application, it is essential to have a good understanding of Information Technology. Therefore, it is necessary to equally distribute information about the use of the application to auditors as a way of socializing and providing a better understanding of its use.

The results of interviews conducted by the author to auditee representatives from the Makassar City Population and Civil Registry Office with the initials M as Head of Subdivision. Planning and Reporting that:

“Operators who carry out Smart Auditing at the Makassar City Population and Civil Registry Office are auditees who understand Information Technology well. There has been a socialisation meeting from the Inspectorate, even without training, of course, auditing must be very familiar with the stages because the Smart Auditing program is simple and easy to understand.” (Interview 14 June 2023)

Based on the author’s observations and interviews, it can be concluded that both auditors and auditees have an equal understanding of Smart Auditing. This understanding facilitates the acceleration of data for further examination. Additionally, the simplicity and accessibility of the features provided by Smart Auditing bring satisfaction to its users.

In addition, there are differences in the results of interviews with auditee representatives from the Makassar City Health Office, the Finance Section Staff with the initials S that:

“Smart Auditing has been socialised by the Inspectorate in one of the hotels in Makassar. The understanding of the implementation of the auditee is very good and we quickly understand it because it is not the programme model that is difficult to access but there are several other things that are quite difficult, this is related to the large number of documents in each activity report that need to be scanned for uploading. Additional facilities such as better scanners are needed for the auditee, especially for OPDs with many activities and have to do regular reports.” (Interview 14 June 2023).

To increase understanding and satisfaction with Smart Auditing, socialization is not enough. There should also be more support in the form of facilities such as scanners for Regional Apparatus Organizations that have a lot of activity reporting. This will make it easier for auditees to overcome obstacles in uploading documents.

Effectiveness of input and output

The level of effectiveness of inputs and outputs can be seen from the comparison between inputs and outputs. If the output is greater than the input, it can be said to be efficient and vice versa if the input is greater than the output, it can be said to be inefficient. The implementation of the Smart Auditing programme is one of them to answer the problems of Human Resources (HR) which are small in number

but need to carry out tasks efficiently. In addition, Smart Auditing is expected to provide changes in terms of financing (reduce costs), facilitate the implementation of audits and encourage transparency and accountability of the audited entity data, and be able to carry out the task of examining financial management and accountability more efficiently because it saves inspection time. Based on the results of an interview with a young auditor with the initials M stated that:

“Auditors are divided into four inspection areas. Each implementation begins with the issuance of a letter of assignment which includes the name of the auditor, the object of the examination and the period of the examination. Then reporting is made to the OPD to be examined. But in its implementation there are conditions where it does not necessarily use the Smart Auditing application alone, because there are several things that require auditors to go down in the field directly, for example if there are conditions for the procurement of goods at the relevant OPD.” (Interview 14 June 2023).

Auditors divide their inspection areas based on the object of inspection and the inspection period stated in their letter of assignment. However, certain activities like procurement require direct inspection and cannot be done online. During interviews conducted by the author, an auditor with the initials S also stated this fact.

“There are 6 teams each examining 10 Regional Apparatus Organisations, the division of work for each team consists of the person in charge or team leader, each team has 4 auditors who each have 1 OPD program that must be examined. Each auditor has an account and accesses the Smart Auditing application. Smart Auditing can upload documents such as Accountability Letters (SPJ), proof of expenditure notes, SPB-BKU, activity letters, disbursement documents and documentation. But for proof of validity such as documentation in the form of certain photos, auditors need to follow up directly in the field.” (Interview 13 June 2023)

The implementation of Smart Auditing involves work stages that are comprehensible to auditors. There is a clear division of labor for auditors to optimize the limited number of implementers. Moreover, the Smart Auditing application includes a menu for easily uploading documents. Below are the findings of an interview with a young auditor identified as AW.

“The first convenience of Smart Auditing is that the auditor team logs into the Smart Auditing account using the user account and password given to each person in charge of the inspection team. That has provided space for auditors to access according to their duties. Then, because the documents have been uploaded by the auditee so that the auditor can carry out the inspection in real time to reduce the meeting between the examiner and the examined which is feared to cause a conflict of interest. So it can streamline the time between parties, considering that the distance between OPDs is far apart plus the pandemic conditions require a reduction in meetings. The advantages of Smart Auditing are enough to help us auditors work more effectively. The obstacles found are quite minimal, such as unstable internet networks and commitment from OPD to upload on time. Improvement is needed in the future if this programme is still running.” (Interview 13 June 2023).

Accessing Smart Auditing has been made easy through the creation of individual accounts for each inspection team, consisting of auditors. The online system has reduced the need for frequent meetings, making the auditing process more time-efficient. However, a stable network connection is necessary for the Smart Auditing program to function effectively. The results of the interview with auditor B have revealed the need for further improvements to strengthen the program.:

“Manually like in the past, we always feel burdened, this is because the many archives of documents to be examined always pile up both on the auditor’s desk and in the storage cabinet. Moreover, we have to wait for confirmation from OPD what documents will be examined, adding to the thick pile of documents takes time to be arranged in an orderly manner, then visits to OPD also greatly hamper work that must be pursued by deadlines. The presence of Smart Auditing is not the latest innovation, but it really helps save time for the completion of the audit, so the problem of budgeting costs can be reduced and most importantly auditors feel comfortable in working because they can access each as long as the network is also adequate.” (Interview 15 June 2023).

The Smart Auditing program aims to improve the performance of auditors by reducing the need for manual inspection activities that consume a lot of time, energy, and budget. By leveraging digitalization, it can help save reporting time, reduce costs associated with paper usage and accommodation expenses related to auditing. Additionally, the program can enable a limited number of auditors to work more

efficiently, based on their individual tasks and functions. A stable network infrastructure is a key supporting factor for accelerating the examination process.

Another opinion was conveyed from the results of the interview statement from the auditor with the initials GB, namely:

“Changes are clearly felt, especially since the number of auditors is still inadequate, not proportional to the work that is piling up. We see Smart Auditing as superior, the output felt is very large for auditors for convenience and effectiveness, Smart Auditing also quickly detects the lack of documents from OPD, it does not take much time to search. The only shortcomings are on the auditee side, such as the lack of sophisticated scanners for OPDs with many activities.” (Interview 14 June 2023).

According to the interview results, Smart Auditing has the potential to optimize the number of auditors and workload. It also serves as an early detector for any obstacles during the examination process, such as documents that are not yet uploaded. This saves time and effort required for follow-up.

In line with the results of the interview, it was also conveyed by the auditor with the initials M that:

“The initial obstacle to Smart Auditing was the scanner problem. But there is a commitment from the Mayor in 2020 to procure high-speed scanners for OPDs to transfer documents to digital form. Then the network is also as support, according to its purpose online, the operation must require a stable network, it cannot be offline.” (Interview 14 June 2023)

Hence, in order to achieve goals, it is necessary to have adequate facilities and infrastructure. To obtain desirable results from the Smart Auditing programme, support is needed in the form of scanners, computers/laptops, and a stable network.

CONCLUSION

Based on the results of the study, it can be concluded that the overall results of the implementation of the electronic-based inspection programme or known as Smart Auditing at the Inspectorate of Makassar City are quite good and achieve the desired goals.

Smart Auditing can be successful if implemented properly. It helps auditors examine financial accountability and activities more effectively and timely. This improves performance accountability and accountability to the Makassar City Inspectorate auditors for all Regional Apparatus Organisations. However, there are certain obstacles that need to be tackled, especially in the field of Information Technology and Human Resources. In the future, it is important that auditees are committed and disciplined in uploading related documents that support the goals of Smart Auditing.

Users of the Smart Auditing application have expressed high levels of satisfaction. They appreciate the effort made to educate them and make them understand how the application works. This is important to ensure the program is sustainable. With the Smart Auditing application, document processing is faster and in real-time. The application’s interface is simple and easy to use, which is helpful to auditors.

Efficiency can be determined by comparing output to input. If output is greater than input, the system is efficient. If input is greater than output, the system is inefficient. The Smart Auditing system uses an electronic-based audit system which optimizes resources, particularly auditors, and allows for faster examination of documents. The implementation of Smart Auditing showed that the system is easy to understand and users are satisfied with it. The more optimal the limitations, the easier it is to implement and understand, and the greater the acceleration of the examination and satisfaction with the Smart Auditing program.

REFERENCES

- Ananda, R. & Rafida, A. (2017). *Pengantar Evaluasi Program Pendidikan*. Medan: Perdana Publishing.
- Baktinews.or.id. (2021). *Smart Auditing Untuk Penyelenggaraan Pengawasan Pemerintah Daerah*. Diakses pada tanggal 8 Agustus 2021 dari <https://baktinews.bakti.or.id/artikel/smart-auditing-untuk-penyelenggaraan-pengawasan-pemerintah-daerah>
- Dharmawati, T., Andi B.W. & Muldyalis N.R. (2019). Analyze The Effectiveness of the E-Auditing System at the BPK-RI Representative of Southeast Sulawesi Province. *Journal of Economics and Finance*, 10(3), 71-76.
- Manan, S.D. & Mannayong, J. (2017). Analisis Penyelenggaraan Pengawasan Inspektorat Kota Makassar. *Jurnal Administrasi Negara*, 23(3), 149-160.
- Novalinda, R., Ambiyar & Fahmi R. (2020). Pendekatan Evaluasi Program Tyler : Goal-Oriented. *Jurnal Pendidikan*, 18(1), 137-146.
- Nindyastuti, D. & Kiswara. (2014). Faktor-Faktor Efektivitas Sistem E-Audit Perjalanan Dinas BPK RI Perwakilan Provinsi Jawa Tengah. *Diponegoro Journal of Accounting*, 3(3), 1-11.
- Pemerintah Indonesia. (2018). Peraturan Presiden No. 95 Tahun 2018 tentang Sistem Pemerintahan Berbasis Elektronik. Diakses pada tanggal 1 November 2022 dari <https://peraturan.bpk.go.id/Details/96913/perpres-no-95-tahun-2018>
- Pemerintah Indonesia. (2014). Undang-Undang No. 23 Tahun 2014 Tentang Pemerintah Daerah. Diakses pada tanggal 8 Agustus 2021 dari <https://peraturan.bpk.go.id/Details/38685/uu-no-23-tahun-2014>
- Pemerintah Kota Makassar. (2016). Peraturan Daerah Kota Makassar No. 7 Tahun 2016 Tentang Pembentukan, susunan organisasi dan Tata Kerja Inspektorat Kota Makassar. Diakses pada tanggal 8 Agustus 2021 dari <https://jdih.sulselprov.go.id/dokumen/no-10-tahun-2016-2>
- Roswati. (2008). Evaluasi Program/Proyek (Pengertian, Fungsi, Jenis, dan Format Usulan). *Jurnal Pendidikan Penabur*, 6(11), 6-67.
- Sulselmengabari.com. (2018). *Efisienkan Tupoksi SKPD: Inspektorat Makassar Launching Aplikasi Smart Auditing*. Diakses pada tanggal 23 Agustus 2021 dari <https://sulselmengabari.com/2018/05/efisienkan-tupoksi-skpd-inspektorat-makassar-launching-aplikasi-smart-auditing/>
- Suratman. (2017). *Generasi, Implementasi dan Evaluasi Kebijakan Publik*. Surabaya: Capiya Publishing.
- Sutarto, D. (2015). Analisis Pelaksanaan E-Audit Pada BPK RI Perwakilan Provinsi Jawa Timur. *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi Dan Bisnis Universitas Brawijaya*, 3(1), 1-21.
- Trisnawati, Y. & Nuryanah, S. (2022). Evaluating The Effectiveness Of Tax Objection In Indonesia's Tax Authority. *Jurnal Akuntansi dan Keuangan Indonesia*, 19(1), 68-95.