ANALYSIS OF THE ROLE OF INTERNAL AUDIT IN THE COVID-19 PANDEMIC STUDY OF THE MAIN INSPECTORATE OF THE GENERAL ELECTION SUPERVISORY AGENCY

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Abstract

The Main Inspectorate of the General Election Supervisory Agency, which provided the role of internal oversight services during the COVID-19 Pandemic, stated that they were experiencing obstacles in the implementation of supervision in the form of oversight plans planned in the Annual Supervision Work Program, which were hampered due to the large number of Main Inspectorate auditors who were exposed to COVID-19. This research was conducted to find out the role of internal audit during the COVID-19 pandemic, where obstacles to supervision activities occurred when the auditor was exposed to COVID-19 and the change in traditional supervision methods to remote. This research was carried out based on the realization of the implementation of internal supervision that had been carried out during the pandemic in the public sector, namely non-ministerial government institutions, namely the Main Inspectorate of the General Election Supervisory Agency. The research strategy is a single case study with multiple embedded cases using a descriptive qualitative approach to explore and understand a phenomenon which is then analyzed to conclude. Primary data sources were obtained from the Election Supervisory Body (*Bawaslu*) Main Inspectorate, including questionnaires, interviews, and internal data, then secondary data in the form of published reports. The research used a combined questionnaire with closed-ended and open-ended questions to determine stakeholders' roles and satisfaction and semi-structured interviews on the effectiveness of monitoring implementation methods. Data analysis used descriptive qualitative from the results of questionnaires and interviews with respondents. This research revealed the role played by the Main Inspectorate during the COVID-19 Pandemic both in policy, planning, and implementation. Assessment of the role of the Internal Auditor then provides recommendations to the Main Inspectorate that can be implemented in the short or long term.

Keywords: Internal Audit, Agency Theory, Internal Audit Role, Effectiveness, The COVID-19 Pandemic

INTRODUCTION

The COVID-19 pandemic created unprecedented challenges and opportunities for organizations worldwide to adapt (Institute of Internal Auditors, 2020). Uncertainty about the company's future caused by the COVID-19 pandemic has made auditors aware of audit risks regarding the continuity of governance so that it runs clearly on ethical lines (Deliu, 2020). The 3rd line of defense, or in this case, the internal auditor, plays a crucial role in responding to the crisis during the COVID-19 Pandemic with critical assurance and providing advice to anticipate management risks (Deloitte, 2020). Management and internal audit work together to create opportunities for the organization to escape an operational crisis. The organization continues to operate and comply with the provisions with assurance and consulting services, then internal consulting, which provides added value to the business being carried out because the auditor's role is not only as a company supervisor or watchdog (Duncan & Nixon, 1999).

The development of the role of internal auditors shifted from focusing on monitoring, inspection, evaluation of compliance, testing, communication and follow-up as watchdogs to consultants up to Catalyst (Chrystabel & Hapsari, 2020). The research conducted (Jessica, 2015) is known to capture the development of Hutama Karya's internal audit role, which is developing from a watchdog to a provider of assurance and consulting services.

The Main Inspectorate is the Government's Internal Oversight Apparatus of the General Election. Supervisory Body is an element of supervision that is responsible to the Chairman of the Election Supervisory Agency through the Secretary-General. The Main Inspector leads the Main Inspectorate and consists of the Regional I Inspectorate, the Regional II Inspectorate, the Regional III Inspectorate, and the Administration Section. The Main Inspectorate is tasked with internal supervision within the Secretariat General of the General Election Supervisory Agency (Badan Pengawas Pemilihan Umum, 2021). Main Inspectorate performs functions: a) Preparation of internal control technical policies; b) Implementation of internal control over performance and finance through audits, reviews, evaluations, monitoring and other supervisory activities; c) Implementation of supervision for specific purposes on the assignment of the Secretary General of Bawaslu; d) Preparation of reports on the results of supervision; e) Implementation of Main Inspectorate administration.

The Bawaslu Main Inspectorate, during the Pandemic, experienced obstacles in the method of supervision carried out where the assignment plan method that had been planned in the Annual Supervision Work Program was hampered due to the auditor being exposed to Covid so that supervision changed from coming directly to the auditee to going online (Inspektorat Utama, 2021). The obstacles experienced by the Main Inspectorate will continue until 2022 in implementing internal control activities (Inspektorat Utama, 2023).

Jessica (2015) has analyzed the role of internal audit with a BUMN company background, but this research was before the COVID-19 pandemic. The limited research on government institutions that specifically discusses the analysis of the role of Internal Audit during the COVID-19 Pandemic is the motivation for conducting this research. In the scope of the COVID-19 pandemic, this research can contribute to the Bawaslu Main Inspectorate by providing beneficial research results on the role of internal audit both during the COVID-19 Pandemic and after the COVID-19 Pandemic ended.

REVIEW OF LITERATURE

Internal Control Regulation

Based on the Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government's Internal Control System (Pemerintah Republik Indonesia, 2008) that internal supervision is carried out by the Government's Internal Supervisory Apparatus, including the Financial and Development Supervisory Agency, Inspectorate General or other terms used as the name of the unit that carries out internal supervision inspectorate, provincial inspectorate and district/city inspectorate where APIP has supervisory duties covering audit, review, evaluation, monitoring and other supervisory activities.

The position of APIP is explained in the regulations of the General Election Supervisory Body in charge of the Main Inspectorate unit,

…that "The Main Inspectorate is an element of supervision that is responsible to the Chair of the Bawaslu through the Secretary General of the Bawaslu", Article 47 paragraph 1 Perbawaslu 1 of 2021 concerning the Organization and Work Procedures of the Secretariat General of the General Election Supervisory Agency, Secretariat of the

Provincial Election Supervisory Agency, Secretariat of the Supervisory Agency Regency/City General Elections, and District General Election Committee Secretariat (Badan Pengawas Pemilihan Umum, 2021)

Further in article 48 explains,

…that "The Main Inspectorate has the task of carrying out internal supervision within the Bawaslu General Secretariat", (Badan Pengawas Pemilihan Umum, 2021).

In the context of this research, the Bawaslu Main Inspectorate is the APIP that gave the role of internal audit to Bawaslu during the COVID-19 pandemic.

Agency Theory

Jensen and Meckling explain the agency relationship.

… that "agency relationship is a contract under which one or more persons (the principals) engage another person (the agent) to perform some service on their behalf, which involves delegating some decision-making authority to the agent" (Jensen & Meckling, 1976). The agency relationship is between principal and agent contract; the principal instructs the agent to perform services and is given the authority to make the best decisions for the principal.

Furthermore, in this context, the agency relationship is a contract carried out by the principal or owner of the organization and top management; then, the manager is an agent who is given some decision-making authority on behalf of the owner (Endaya & Hanefah, 2013). Furthermore, this theory suggests that principals can limit divergence from their interests by setting appropriate incentives for agents and incurring monitoring costs designed to limit deviating agents (Jensen & Meckling, 1976).

Furthermore, the resource owner enters into a contractual relationship with the agent, the manager charged with using and controlling the resource (Adams, 1994). Efforts to control carried out by the principal is to pay for monitoring costs, in this case, the costs for monitoring external audits and internal audits, to reduce the risk of adverse principals (Adams, 1994).

In the context of this research, principals will be discussed, in this case, the Chair of the Bawaslu, who has the resources to give monitoring authority with the role of internal audit during the COVID-19 pandemic to agents or, in this case, the Main Inspectorate.

Three Lines of Model

Based on IIA (Institute of Internal Auditors, 2020b), Organizations need an effective structure and process so that goals, governance, and risk management are achieved so; that in this case, stakeholders will give administrative oversight authority to the Governing Body, which is then delegated to management in managing resources power and authority. Furthermore, regarding the use of resources in the form of activities and forecasts reported by management, an internal audit is assigned to provide independent and objective assurance and advice to encourage and facilitate innovation and improvement (Institute of Internal Auditors, 2020c) as presented in the following model:

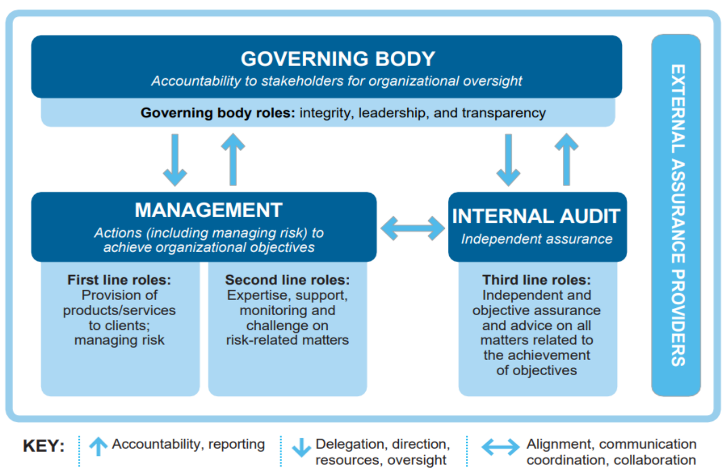

Figure 1
The IIA's Three Lines Model
Source: IIA (Institute of Internal Auditors, 2020b)

The model above (Institute of Internal Auditors, 2020b) describes: a) The Governing Body is responsible for realizing the organization's success to stakeholders.; b) Management supports organizational functions in providing products and services to clients; in this case, management is divided into 1st line roles and 2nd line roles with the following explanation; c) 1st line role: plays the role of providing products/services to clients and managing risks; d) 2nd line role: support, monitor 1st line and risk challenges; e) Internal Audit as a 3rd line role independently carries out the provision of assurance and provides an overview of the adequacy and effectiveness of governance, risk management, and internal control; e) External Audit as an external assurance provider.

The 3rd line played by Internal Audit in Government Institutions is known as the

Government Internal Supervisory Apparatus, which is an independent and objective unit in providing assurance and consulting roles, ensuring that the 1st line and 2nd line are running according to the provisions and reporting the results of the supervision to the head of the organization or in other cases this is the Governing Body (Badan Pemeriksa Keuangan dan Pembangunan, 2018). In this research, we will discuss the role of the Main Inspectorate, the APIP Bawaslu, which carries out its role, including the assignment of assurance and consultants as the 3rd line during the COVID-19 pandemic.

The Role of Internal Audit

Corporate governance received much attention from regulators and the public due to the global crisis, which required corporate governance disclosure to encourage awareness of internal assurance, internal control and risk management (Soh & Martinov- Bennie, 2011). The development of agile internal audit supports this demand and then, focuses on customers having an awareness of risk management, governance and internal control so that internal audit can ensure objectives are met (Savčuk, 2007). Savcuk's research (2007) describes the development of internal audit in which internal audit activities have evolved where in the early stages of the assignment in the form of financial reporting assurance activities, then developing into operational efficiency guarantees and internal control systems, and then the risk management system efficiency consultancy assurance activities as follows:

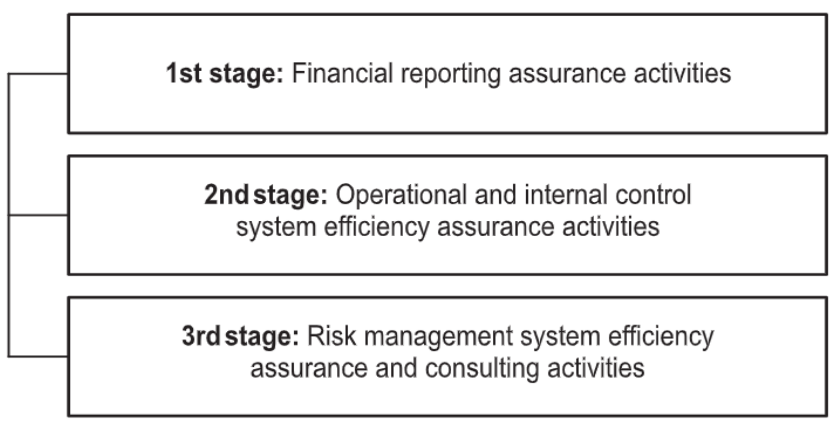

Figure 2
Evolution of Internal Audit Activities
Source: Internal audit efficiency evaluation principles (Savčuk, 2007)

In line with this research, Pramono (2008) also revealed that global business practices had changed the internal audit function from providing traditional compliance to a broader and value-added service (Pramono, 2008). The role of internal audit has shifted from a watchdog to developing as a consultant and catalyst (Fahrudin, 2014). Initially, the auditor only ensured that business processes followed the provisions, and then the internal auditor developed by providing risk management services and submitting the results to management for mitigation (Jessica, 2015)

This change is an expansion of the previous auditor's role; this can be illustrated as follows:

Table 1
Expansion of the Role of Internal Auditors

Description	Watchdog	Consultant	Catalyst
Process	Compliance Audits	Operational Audits	Assurance
Focus	There are variations in irregularities, errors fraud, etc.	Resource usage	Values
Impact	Short-term	Medium-term	Long-term

Source: Audit Intern (Fahrudin, 2014)

Based on the explanation of the role of internal audit above, in the context of this research, the role of internal audit of the Main Inspectorate during the COVID-19 Pandemic will be analyzed by watchdogs, consultants and catalysts.

Research Framework

The research framework for describing this research thinking is described as follows:

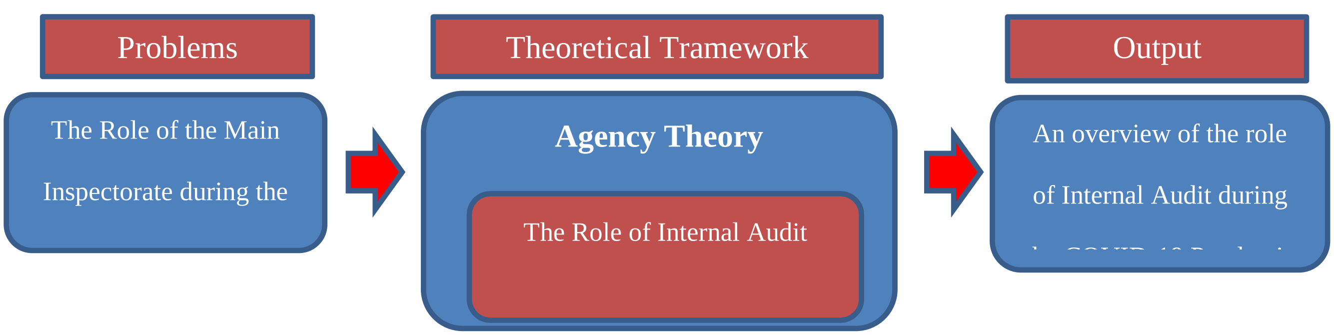

Figure 3
Research Framework

Agency theory is the basis of research as a discussion of granting monitoring authority and resources from the principal, namely the Chairperson of the Bawaslu, to the

Main Inspectorate as an agent during the COVID-19 pandemic. Internal control is an activity of providing assurance and consulting services which include audits, reviews, evaluations, monitoring and other supervisory activities that are independent and objective to provide added value to the organization in realizing good governance, which in the framework of this research will be analyzed to what extent the roles played by carried out during the COVID-19 Pandemic which included watchdogs, consultants and catalysts.

Semi-structured interviews, documentation, and questionnaires will be used in this study. The questionnaire for assessing the role and services of APIP was sourced from BPKP, which was used to analyze the assessment of APIP's roles and services by auditees during the COVID-19 Pandemic.

RESEARCH METHOD

This research strategy is a case study. Case studies are defined as a method for conducting research that focuses on the real-life context of existing phenomena (Yin in Gumelar, 2020). This research is a single case study because the cases taken in this study are related to the role of the audit at the Bawaslu Main Inspectorate. However, the Bawaslu Main Inspectorate has 3 (three) Regional Inspectorates, which are units of analysis, so it is said to be a single case study with multiple embedded units (Shauki in Gumelar, 2020).

A descriptive qualitative approach was used to carry out this research in which qualitative was defined as an approach to exploring and understanding a central phenomenon, namely the researcher interviewed research participants by asking general and rather broad questions, then collected them for analysis which then produced descriptions in the form of themes (Creswell in Raco, 2010). Based on this definition, this qualitative research aims to explore and analyse phenomena that occur to obtain conclusions or understanding. The phenomenon here is related to the research conducted, namely, to find out the role and effectiveness of Internal Audit during the COVID-19 Pandemic at the Main Inspectorate of the Election Supervisory Agency.

The qualitative method is a method that emphasizes the in-depth understanding of a problem so that in order for the researcher to be qualified, the data collected must be complete, namely primary and secondary data (Siyoto & Sodik, 2015). The analysis in this study used the triangulation method, including surveys, interviews, and documentation.

Primary data was obtained directly from the Bawaslu Main Inspectorate through survey results, interviews, and internal data. Secondary data were reports published by the Bawaslu Main Inspectorate. Therefore, the data obtained is complete for analysis.

The research instruments were questionnaires and interviews. The questionnaire aims to obtain large amounts of data and broad scope (Patten in Gumelar, 2020). The Main Inspectorate role and service assessment questionnaire originates from the APIP role and service assessment questionnaire from the Financial and Development Supervisory Agency using a combination of closed-ended questions and open-ended questions, which will be distributed via Google form to speed up data collection and processing of the receiving auditees Main Inspectorate supervision services during the COVID-19 pandemic. The following research instrument was interviewed to validate the data from the questionnaire to explore the phenomenon in more depth and to obtain a more in-depth discussion of phenomena that could not be detected in the questionnaire (Gumelar, 2020). The interview method was semi-structured by asking structured questions and then continuing to deepen each question to obtain further information (Siyoto & Sodik, 2015). An analysis of the Main Inspectorate's effective supervision methods during the COVID-19 Pandemic will be conducted through semi-structured interviews to implement the Supervision of the Auditor. The results of the interviews will then be compiled in a transcript for analysis.

The method used in analysing the data is a descriptive qualitative analysis of the results of the questionnaires and interviews collected from the respondents and documentation supporting the results of the questionnaires and interviews. The descriptive qualitative analysis aims to provide a comprehensive summary in simple terms derived from specific events experienced by individuals or groups (Lambert & Lambert, 2012).

RESULTS AND DISCUSSION

Based on the documentation and questionnaires conducted to analyze the role of the internal audit of the Main Inspectorate during the COVID-19 Pandemic, the analysis of these findings consists of the findings of the documentation instrument, the findings of the questionnaire instrument, and the results of the interviews. The findings of the documentation instrument discussed Supervision Technical Policies, Plans, and Realization of Internal Oversight Activities to carry out internal oversight activities during the COVID-

19 Pandemic. The findings of the questionnaire instrument discussed the assessment of the internal audit role of auditees conducted by the Main Inspectorate during the COVID-19 Pandemic and interviews with auditors.

The Supervision Technical Policy and the Annual Supervision Work Program are the Contracts of the Chairperson of the Bawaslu for the Main Inspectorate to Carry Out the Role of Internal Audit

In agency theory, an agency relationship is a contract made by the owner of the Organization to the agent with some authority, so the Bawaslu Internal Supervision Technical Policy is a contract from the Chairperson of the Bawaslu to the Main Inspectorate in the form of guidelines for carrying out internal supervision at Bawaslu as in the Technical Guidelines for Internal Supervision of the Election Supervisory Agency General Year 2022 in the second dictum namely:

…that "Guidelines for the Technical Policy of Internal Supervision as referred to in the first dictum are references, targets and priorities for the General Election Supervisory Agency inspectorate in carrying out the duties, authorities, and obligations of internal supervision which aims to create a strong internal control system within the Election Supervisory Agency. General" (Badan Pengawas Pemilihan Umum, 2022b)

The agency theory also explains that the owner of the Organization can limit the divergence of interests; the Chairman of the Bawaslu limits that supervision activities refer to the 2020-2024 Bawaslu Strategic Plan as stated in chapter III, namely:

... whereas "the priority of the KL is related to achieving the target of the Program's Main Performance Indicators namely (1) Bureaucratic Reform Value, (2) APIP capability level" (Badan Pengawas Pemilihan Umum, 2022b).

The Supervisory Technical Policy for 2022, Bawaslu, takes into account the events of the COVID-19 Pandemic. The technical supervision policy stated that the change in supervisory activities, which was initially carried out face-to-face, was then carried out online; as a result of this, it created limitations for the auditor, but the auditor is still required to obtain adequate evidence (Badan Pengawas Pemilihan Umum, 2022b). Furthermore, the Chairperson of the Bawaslu also responded to the challenges of the COVID-19 pandemic by mandating the Main Inspectorate to plan its supervisory activities, which are stated as follows:

…that “In supporting the handling of the COVID-19 Pandemic, adjustments have been made to regulatory policies, accounting standards, and professional standards” (Badan Pengawas Pemilihan Umum, 2022b).

After the supervisory policy is approved, the Bawaslu Main Inspectorate designs an Annual Supervisory Work Program, a follow-up to the Main Inspectorate, to the Bawaslu Chair, who has provided references for internal control activities. This is stated in the Decree of the Secretary General of the Election Supervisory Agency to determine the Annual Supervision Work Program proposed by the Main Inspectorate in considering:

…that “a. that based on the Decree of the Chairperson of the Election Supervisory Agency regarding the Technical Policy for Oversight of the Main Inspectorate of the 2021 General Election Supervisory Agency, it is necessary to prepare an Annual Oversight Work Program (PKPT)” (Badan Pengawas Pemilihan Umum, 2022c).

Thus, in this case, it follows the agency theory (Adams, 1994), where the principal has the resources and gives authority to the agent. In contrast, the Organization’s owner, the Bawaslu Chairperson, gives authority in the Supervision of Technical Policy to his agent or Main Inspectorate to carry out internal oversight authority at Bawaslu. Then the contract between the owner and the agent is realized by establishing the Main Inspectorate Internal Supervision Work Program as a follow-up to the direction given by the Chairperson of the Bawaslu in the Supervision Technical Policy.

The Role of the Main Internal Audit Inspectorate During the COVID-19 Pandemic Was Performed Using Technology. However, There Is No Quality Standard for Oversight Implemented Using Online or Remote Methods.

The Supervision Technical Policy is formulated to respond to the challenges of the COVID-19 pandemic as stated in the following:

…that “In supporting the handling of the COVID-19 Pandemic, adjustments have been made to regulatory policies, accounting standards, and professional standards” (Badan Pengawas Pemilihan Umum, 2022b)

Adjustment of norms is the basis for facing supervisory challenges in the COVID-19 Pandemic because the Supervision Technical Policy stipulates that the conditions of the COVID-19 Pandemic will affect the assignments carried out so that implementation will utilize technology as in the following statement:

…whereas "such conditions (COVID-19) certainly affect assignments carried out at the Main Inspectorate as a unit of guarantee for financial and performance accountability where in carrying out assignments, technology is used as a supporting facility in guarantee activities" (Badan Pengawas Pemilihan Umum, 2022b).

Utilization of technology is a Bawaslu solution for carrying out supervision during the COVID-19 Pandemic due to limitations in being able to meet face to face. Regarding the implementation of supervision that utilizes this technology, it is in line with the Main Inspectorate's Mission, namely:

…that "Developing the quality of information technology-based supervision" (Badan Pengawas Pemilihan Umum, 2022b).

Regarding adjustments to regulatory policies, standards, and professional standards for inspection in 2022, the Main Inspectorate has made adjustments to standards, namely the Standardization of Internal Control Quality Control. This standardization is a guideline for the Main Inspectorate to maintain quality in carrying out Bawaslu internal supervision for the implementation of assurance and consulting services, as well as quality control starting from the stages of preparing the assignment work program, assignment supervision, assignment implementation, assignment reporting, to monitoring the follow-up of the assignment results (Badan Pengawas Pemilihan Umum, 2022a). However, in this standardization, and operational and performance audit guidelines, there is no quality standard for online or remote methods using the technology used by the Main Inspectorate during the COVID-19 Pandemic.

From the description above, the Supervision Technical Policy has directed the Main Inspectorate to make adjustments to regulatory policies and standards to respond to the challenges of the COVID-19 Pandemic; where during the COVID-19 Pandemic, the Main Inspectorate was asked to make use of technology due to face-to-face limitations. However, concerning standard adjustments that respond to the challenges of the COVID-19 Pandemic, it is known that there has yet to be an adjustment to the quality standards of supervision carried out using technology or carried out using online or remote methods.

The Supervision Technical Policy Directs the Role of the Main Inspectorate in the Consultant and Catalyst Scope.

The Main Inspectorate, as the 3rd line in EIA's three lines of the model, provides assurance and consulting roles; in the technical supervision policy, it is regulated regarding the granting of this role in 5 (five) types of internal supervision activities, including audit, review, evaluation, monitoring, and consultancy. The types of activities organized to respond to the challenges of the COVID-19 Pandemic are associated with the scope of the Internal Audit's role in the form of watchdogs, consultants, and catalysts presented in the following table:

Table 2
Scope of Role of Internal Audit in Supervision Technical Policy

um	Internal Audit Role	Technical Policy for Oversight of the Election Supervisory Agency of the Republic of Indonesia in 2021	Technical Policy for Oversight of the Election Supervisory Agency of the Republic of Indonesia in 2022	Conclusion
	Watchdog The role of the Auditor is carried out with a focus on compliance audits or compliance audits that are still traditional.	Listed in Chapter II of the Technical Supervision Policy number 4, page 7, The audit activities carried out include: > Performance audit on the implementation of duties and functions > Goods/services management audit > Performance audit on State financial management > BMN Management Performance Audit > Audit with a specific purpose/Special audit	Listed in Chapter II of the Supervision Technical Policy number 4, page 13, The audit carried out includes the following activities: > Operational Audit > Performance Audits > Audit with a specific purpose	During the COVID-19 Pandemic, the Main Inspectorate, as a watchdog in the supervision policy that applies to the Main Inspectorate in 2021 and 2022, has no directive to conduct a compliance audit.
	Consultant The role of the Auditor is carried out with the Operational Performance Audit, which combines control and compliance processes; the result is that the organization obeys operational	Listed in Chapter II of the Technical Supervision Policy number 4, page 7, The audit activities carried out include: > Performance audit on the implementation of duties and functions > Goods/services management audit > Performance audit on	Listed in Chapter II of the Supervision Technical Policy number 4, page 13, The audit carried out includes the following activities: > Operational Audit > Performance Audits > Audit with a specific purpose	The role carried out by the Main Inspectorate during the COVID-19 Pandemic based on the oversight policy directs the role of the Consultant where the Main Inspectorate is directed to carry out operational

um	Internal Audit Role	Technical Policy for Oversight of the Election Supervisory Agency of the Republic of Indonesia in 2021	Technical Policy for Oversight of the Election Supervisory Agency of the Republic of Indonesia in 2022	Conclusion
	activities and provides recommendations to provide added value to improve performance.	State financial management > BMN Management Performance Audit > Audit with a specific purpose/Special audit		performance audits in the form of operational audits and performance audits.
	Catalyst The role of the auditor is to provide constructive suggestions and also act as a facilitator and agent of change by guiding management to recognize various risks that threaten the achievement of organizational goals so that the organization is sure that if the organizational activities carried out have produced output that is appropriate to meet user needs.	Chapter II of the Technical Supervision Policy number 3, page 6, that the technical policy of the Main Inspectorate for 2021 is to provide early warning and increase the effectiveness of risk management in carrying out the duties and functions of Bawaslu.	> Chapter II of Technical Supervision Policy number 2, page 13, that the technical policy of the Main Inspectorate for 2021 is to provide early warning and increase the effectiveness of risk management in carrying out the duties and functions of Bawaslu. > Listed in Chapter II of the Technical Supervision Policy number 4 letter f page 14, The Main Inspectorate provides advice related to organizational activities to provide added value and improve risk, control, and organizational governance processes through consulting activities providing advice, as well as facilitation and training	The role as a catalyst is encouraged in the supervisory policy that applies to the Main Inspectorate during the 2021 and 2022 COVID-19 Pandemic to provide early warning and increase the effectiveness of risk management in the implementation of duties and functions and provide advice related to organizational activities to provide added value and improve risk, control, and processes of organizational governance through consulting activities providing advice, as well as facilitation and training.

Based on the table above, the technical supervision policy for the 2021-2022 COVID-19 Pandemic illustrates the role of the Main Inspectorate as a watchdog that has developed into a consultant in the supervision policy of the Main Inspectorate for 2021 and

2022; there is no direction for implementing compliance audits. The role of internal audit is directed to expand to the scope of a consultant. In the scope of consultants, the Chairperson of Bawaslu directs audit activities to be carried out in the form of operational performance audits, including operational and performance audits.

In the scope of Catalysts, the Chairperson of Bawaslu directs roles within the scope of catalysts, including providing early warning increasing the effectiveness of risk management in carrying out tasks and functions, and providing advice related to organizational activities to provide added value and improve risk, control, and organizational governance processes through consultancy activities advice, as well as facilitation and training. From the results of this research, the oversight policy has encouraged the Main Inspectorate to carry out a role within the scope of a consultant and catalyst.

The Annual Supervision Work Program and Realization Demonstrate the Role of the Main Inspectorate within the Consultant and Catalyst Scope

The Bawaslu Main Inspectorate designs an Internal control plan as an Annual Supervision Work Program (PKPT) based on the Supervision Technical Policy by conducting work unit risk assessments. PKPT is formalized as a Decree of the Election Supervisory Agency Secretary General. PKPT is implemented and monitored for its realization. The following is PKPT data and the realization of the PKPT Main Inspectorate for 2021-2022:

Table 3
Realization of Internal Control Activities

um	Internal Control Activities	Supervision Type	Supervision Activities			
			2021		2022	
			Plan	Realization	Plan	Realization
	Assurance	Audit				
		a. Performance Audit	18	19	26	30
		b. Specific Purpose Audits	3	8	12	11
		Review	151	151	170	196
		Evaluation	38	40	160	182
		Monitoring	30	28	65	77
	Consulting	Other Supervision	47	52	136	150
Amount			287	298	569	649

Source: Internal data of the Annual Supervision Work Program and Supervisory Report of the Main Inspectorate of the Bawaslu (processed)

Based on the table data above, it can be concluded:

Implementation of supervisory activities in 2021 with planned monitoring activities totaling 287 activities totaling 298 activities or 104%, with assurance realization totaling 246 activities and consulting activities totaling 52. Furthermore, there was an increase in the planned activities for 2022 to 569, with the realization of 649 activities or 113%, with the realization of assurance of 496 activities and consulting of 150 activities.

The realization of assurance activities compared to consulting in 2021 is 5:1, wherein there is one consulting activity in the implementation of 5 (five) assurance activities. Then in 2022, the realization of assurance compared to consulting obtained an average of 3:1; namely, there is one consulting activity in the implementation of 3 (three) assurance activities.

The Main Inspectorate during the COVID-19 Pandemic carried out a role within the scope of a consultant through operational/performance audits with an output of 49 activities during 2021-2022, where the purpose of the audit assignment was to assess effectiveness, efficiency, and compliance with laws and regulations invitations for the management of activities, finances, and assets, followed by an operational audit aimed at providing added value and improving work unit operations in achieving its objectives.

Acting as a catalyst, the Main Inspectorate carries out assurance and consultant assignments to provide constructive suggestions for achieving organizational goals. This assurance task is carried out with 849 activities carried out during 2021-2022, for example, the assignment of evaluating the Government Agency Performance Accountability System, reviewing financial reports, and monitoring the management of the whistleblowing system, which is carried out in 34 Bawaslu Provinces throughout Indonesia. The consulting tasks carried out include outreach, consulting, and mentoring.

As a facilitator and agent of change by guiding management to recognize various risks that threaten the achievement of organizational goals in realization, it is carried out by providing efforts to guide management to identify various risks. In 2022, socialization of risk management will be carried out at the Bangka Belitung Islands Province Bawaslu, Central Bangka Regency Bawaslu, Bekasi City Bawaslu, Bekasi Regency Bawaslu, Bogor City Bawaslu, West Nusa Tenggara Province Bawaslu, East Kalimantan Province Bawaslu, Samarinda City Bawaslu, Papua Province Bawaslu West, Madiun Regency Bawaslu, Magetan Regency Bawaslu and Madiun City Bawaslu (Inspektorat Utama, 2023).

Acting as a catalyst, the Main Inspectorate conducts quality assurance to assess the implementation of internal audits by a special team appointed by the committee. In this regard, based on quality assurance that has been carried out by a special team from the National Narcotics Agency of the Republic of Indonesia has been appointed by the Association of Internal Auditors of the Government of Indonesia with the BNN Chief Inspector's Warrant Number SPRIN/986/IX/IR/IR.04.05/2021/INS dated 30 September 2021 with the value of conformity of the Main Inspectorate's internal control practices to standards of 80.37% with a "good" rating category, which means that the Main Inspectorate has adequately designed APIP governance, professional practice and communication and most of them have been carried out effectively as required adequately. Most have been carried out consistently in the organization and implementation of APIP internal control.

From the explanation above, there is a tendency for the Main Inspectorate to develop consulting activities from the previous year. Then the Main Inspectorate performed its role in the scope of consultants and catalysts following PKPT.

Assessment of the Role of Consultants and Catalysts

Demographics of Respondents’ Role of Consultancy

The survey was conducted on 48 target respondents as recipients of Operational Audit/Performance Audit services for 2021 to 2022, with responses successfully collected up to the specified deadline of 65% or 31 responses. The demographics of the respondents are presented in the following figure:

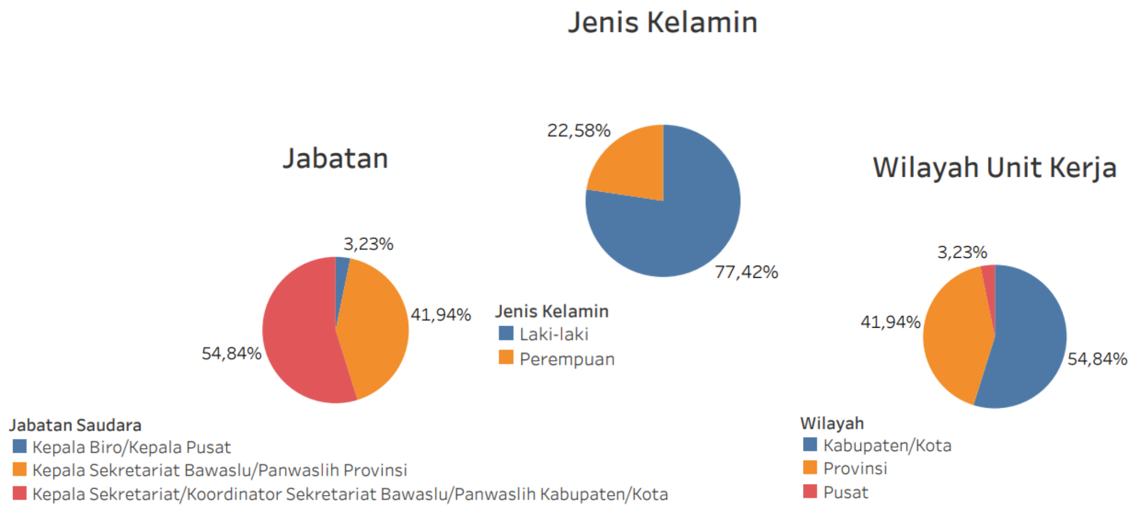

Figure 4
Survey Results – Demographic Survey on the Role of Consultancy Through Assessment of Operational Audit/Performance Audit Services

The gender of the majority of respondents was 77.42% male and 22.58% female. In most of the respondents' positions, 54.84% were Heads of Bawaslu/Regency/City Panwaslih Secretariat/Coordinators, 41.94% were Heads of Bawaslu/Provincial Panwaslih Secretariat, and 3.23% were Bureau Heads/Heads of In Center In. Work Unit Region 3.23% of respondents were at the Central unit, 41.94% at the Provincial level, and 54.84% at the Regency/City. Thus, the respondents are spread from various positions and regions, and the responses are richer.

Respondent Demographics Role of Catalyst

The survey was conducted on 120 target respondents who received Consultancy Services, Early Warning, Assurance on Governance, Risk Management, and Organizational Control Processes from 2021 to 2022 60% or 72 responses were successfully collected by the specified time limit. The following are the results of the demographic analysis:

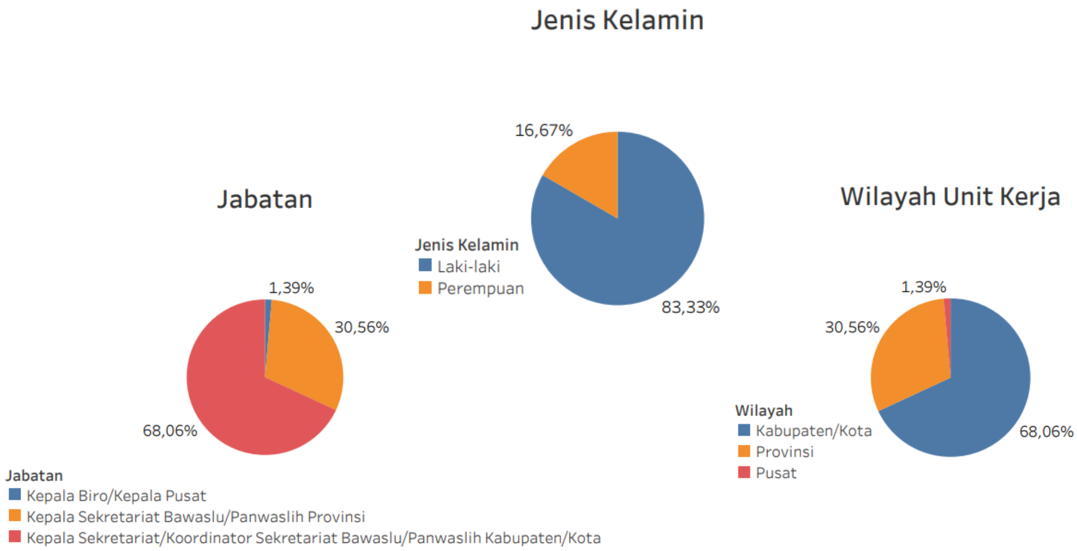

Figure 5

Survey Results – Demographic Survey on the Role of a Catalyst through Assessment of Consultancy Services, Early Warning, Assurance on Governance, Risk Management, and Organizational Control Processes

The gender of the majority of respondents was 83.33% male and 16.67% female. In most of the respondents' positions, 68.06% were Heads of Bawaslu/Regency/City Panwaslih Secretariat/Coordinators, 30.56% were Heads of Bawaslu/Provincial Panwaslih Secretariat, and 1.39% were Bureau Heads/Heads of Center. Work Unit Area 1.39% of the respondents were in the central unit, 30.56% of the respondents were in the province, and 68.06% were in the district/city. Thus, the response obtained is richer because the respondents are from various positions and regions.

Auditee's Perception of Consultancy Role Assessment

The auditee's perception of the consulting role assessment is carried out with 8 (eight) close-ended questions and one open-ended question in the form of suggestions for service improvement. Survey via gform to auditees receiving performance audit services. The survey results were then processed with Tableau Desktop Professional Edition; the following results were obtained:

Figure 6

Results of Perceptions of the Audit on Assessment of the Role of Consulting in Performance Audit Services

The results of the analysis of auditees' perceptions of assessing the role of consultancy obtained a response of 100% of respondents stating that the findings of a performance audit carried out by the Main Inspectorate during the COVID-19 pandemic had identified 3E aspects in achieving activity/program/target performance. As many as 96.77% of respondents stated that all recommendations based on the performance audit findings carried out by the Main Inspectorate during the COVID-19 pandemic could be followed up. Most, or 90.32% of respondents, stated that they had followed up on the recommendations of the Main Inspectorate of the Bawaslu on the findings of a performance audit carried out during the COVID-19 pandemic. Then 100% of respondents stated that the performance monitoring results were utilized and could improve the 3E aspects of activities/programs/targets in the respondent's work unit. Moreover, 100% of respondents use performance monitoring results as a basis for decision-making/policy-making in their work units. Furthermore, most respondents stated that the auditors had implemented integrity, objectivity, and professional behavior in carrying out their roles.

In the “no” response that occurred in a small number of respondents, processing was carried out, accompanied by the results of open questions. As a result, the response is a complaint about the performance of the Main Inspectorate regarding the dissimilarity of competence in each assigned auditor as stated by the auditee respondents as follows:

“There needs to be a common competency for each assigned Auditor”.

This response is in line with the statements of auditor respondents who stated that there is a gap in the ability or capability of the auditor because the auditor has not received training, as in the following statement:

“Maybe from the HR side, there has not been much education and training yet, so maybe the understanding is related to the additional testing for each team. In terms of speed and ability or capability, I want all training and what so that we can get it between auditors, and then no one seems to have had this training; this one is slow and just fast. So, all of them want the same thing”. (Team Leader 3)

Other auditor respondents then expressed their opinions regarding suggestions to the auditor to increase their capacity in using technology for the implementation of the roles carried out as follows:

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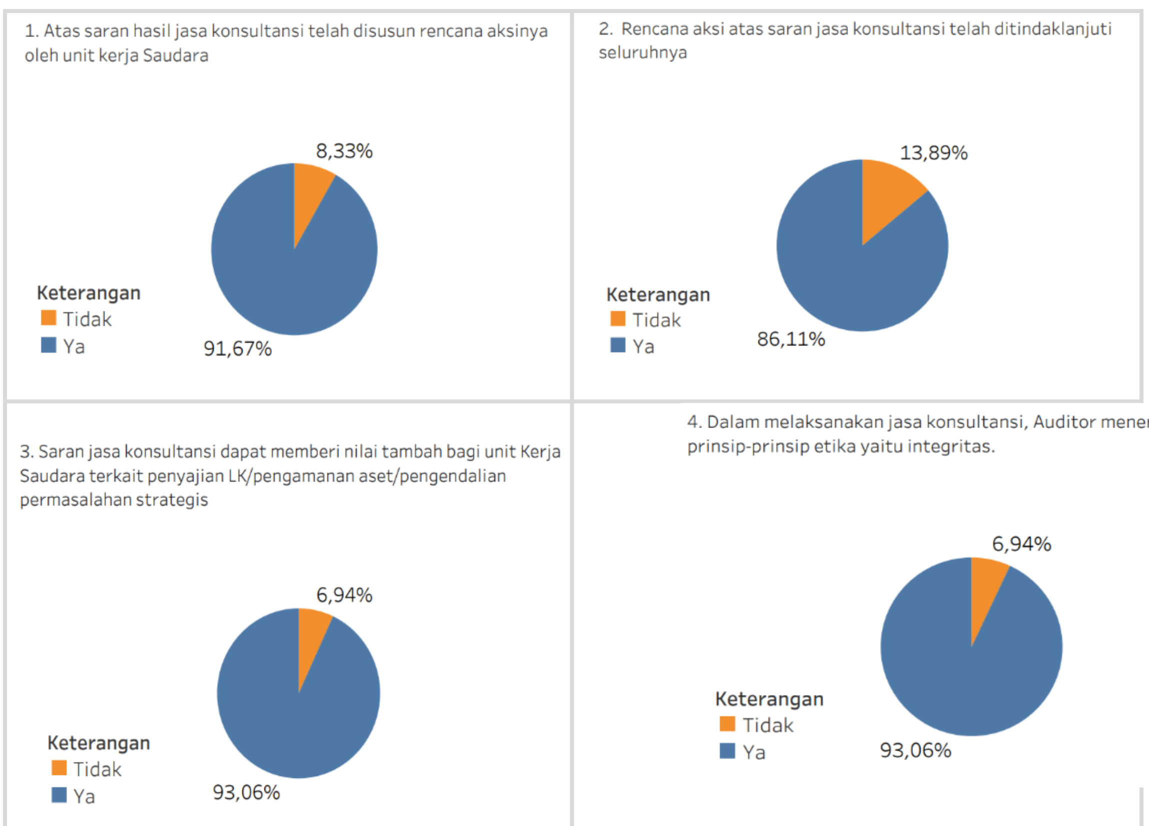
"Conducting capacity building in terms of what it has called competency as well as in terms of using applications because online requires knowledge of using technology, using applications and so on so you do not get tech-savvy". (Team Member 1)

Thus, most auditees' perception that the Main Inspectorate's consulting role during the COVID-19 Pandemic was not fully influential because the auditors and a small number of auditees stated that there was a gap in the competence of the auditors.

Auditee's Perception on Assessment of the Role of a Catalyst

The Auditee's perception of the catalyst role assessment is carried out through a gform survey of auditees who receive Consultancy Services, Early Warning, Assurance on Governance, Risk Management, and Organizational Control Processes, the results of which are processed using Tableau Desktop Professional Edition as follows:

The auditee's perception of the assessment of the catalytic role in consulting services is carried out with 6 (six) close-ended questions and one open-ended question in the form of suggestions for service improvement. Surveys via gform to auditees were then processed with Tableau Desktop Professional Edition; the following results were obtained:



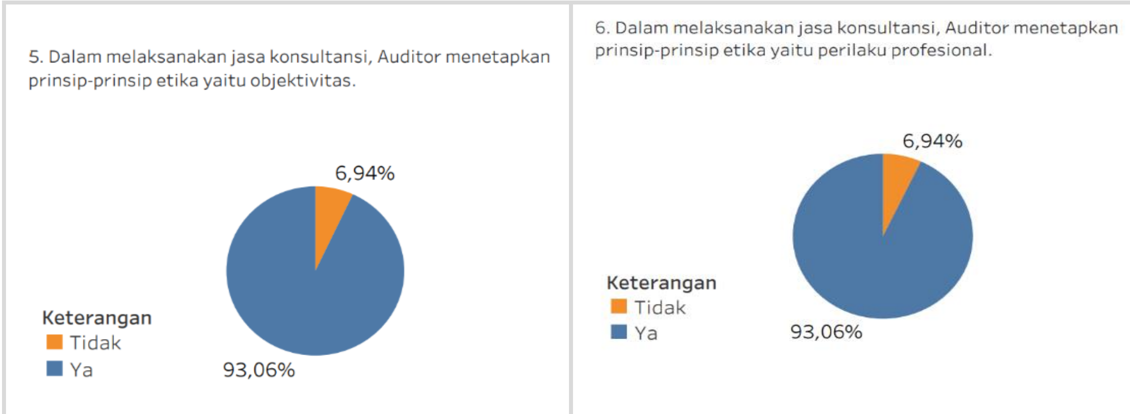


Figure 7
Auditee's Perception on the Assessment of the Role of a Catalyst through Consulting Services

Regarding the auditees' perception of the evaluation of consulting services, 91.67% of respondents answered that they had prepared an action plan for consulting services carried out by the Main Inspectorate during the COVID-19 pandemic. As many as 86.11% of respondents stated that they had followed up on all action plans for consulting services carried out by the Main Inspectorate during the COVID-19 pandemic. Then the majority of respondents, or 93.06%, stated that advice on consulting services had added value to the presentation of LK/asset security/control of strategic issues for their work units. Most respondents stated that the auditor had implemented integrity, objectivity, and professional behavior as a catalyst through consulting services.

In response to the "no" answers in a small number of respondents' responses then compared with the results of processing open questions from auditees resulted in the link that the respondents wanted the auditors to prioritize the function of prevention, increase socialization of actual regulations, as stated by the respondents as follows:

"Auditors should prioritize the prevention function before it becomes a finding and increase the dissemination of corruption prevention and existing regulations related to financial accountability. It is hoped that socialization will be more intense for commissioners and leaders down to the district/city level because there are still many different understandings of the risks of using state money by commissioners".

Regarding efforts to increase outreach, auditor respondents stated that there was a possibility that the auditees did not really understand the socialization being carried out, and this could also occur due to the auditors not updating the rules because they were not

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included in the dissemination of regulations from the policy initiating unit as stated by the auditor respondents as follows:

"... because maybe from an audit perspective, we do not understand what makes us give another explanation; it turns out that the latest regulations are like this. The auditors also carry out socialization again or vice versa. Usually, the auditees understand better; we still have not updated because the other bureaus did not invite us, so the auditees understand better…." (Team Leader 2)

Regarding the auditees who needed help understanding the socialization results, in the socialization report, the researcher did not find measurements of the auditee's understanding of the socialization carried out by the auditors. Then, for auditors who have not received regulatory updates, the technical supervision policy contains a list of provisions used in each internal control assignment for auditors with 12 categories, namely: 1) Indonesian Government Internal Audit Standards; 2) Main Inspectorate Audit Guidelines; 3) Review Guidelines; 4) Evaluation Guidelines; 5) Monitoring Guidelines;6) Financial Guidelines at Bawaslu; 7) Guidelines for Treasury Claims and Compensation Claims; 8) Guidelines for the management of State Property; 9) Guidelines for Procurement of Goods and Services; 10) Guidelines for Human Resources and Personnel; 11) Guidelines for Government Internal Control System, Gratification, Integrity Zone, Bureaucratic Reform; 12) Risk Management Guidelines.

However, the technical supervision policy provisions do not accommodate regulations released in the current year after the policy was enacted. Bawaslu has a Legal Documentation and Information Network that the public can access but has yet to accommodate regulations outside of Bawaslu. The authority of the Main Inspectorate to access all information, information systems, records, and documentation, both in physical and digital form, is listed in the Internal Audit Charter, which was ratified by the Chairman and Secretary General of the Bawaslu in the previous period but has not been implemented optimally where the auditor is not involved in the socialization of the rules by the unit policy initiator. Only after this research was carried out was the Internal Audit Charter refreshed or re-socialized.

The results of the research above illustrate that most respondents' perceptions of the role of a catalyst through consulting services still need to be fully effective because there is still socialization of the rules from policy initiators that have not involved auditors as in the Internal Audit Charter. The Documentation and Information Network has yet to accommodate the rules for implementing Internal monitoring.

Auditee's Perception on the Assessment of the Role of a Catalyst through the Early Warning Service

The auditee's perception of the assessment of the role of a catalyst in providing early warning services is carried out with 3 (three) close-ended questions and one open-ended question in the form of suggestions for service improvement. Surveys via gform to auditees were then processed with Tableau Desktop Professional Edition; the following results were obtained:

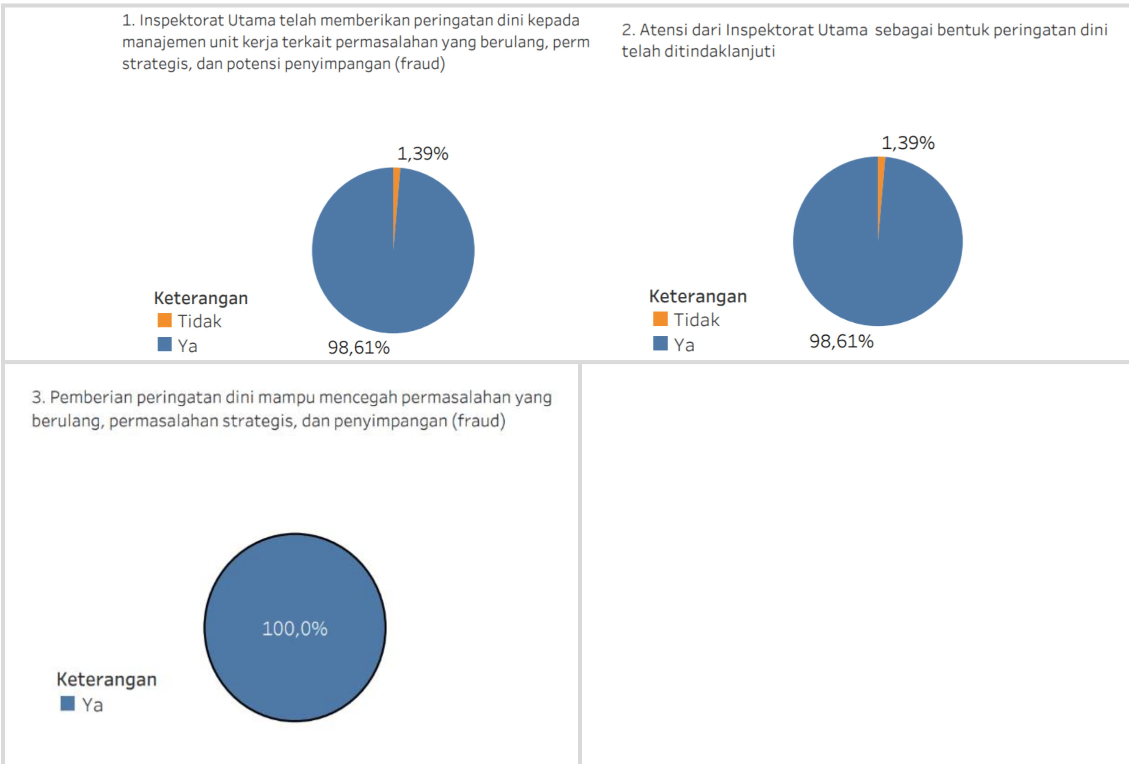

Figure 8
Auditee's Perception on the Assessment of the Role of a Catalyst through the Early Warning Service

Auditees' perception of the assessment of early warning services, 98.61% of respondents stated that the Main Inspectorate had given an early warning to management regarding recurring problems, strategic issues, and potential irregularities during the

COVID-19 pandemic. Then 98.61% of respondents considered that the attention of the Main Inspectorate as a form of warning had been followed up by the auditees. Moreover, 100% of respondents stated that the Main Inspectorate had given an early warning and could prevent recurring problems, strategic problems, and irregularities.

The response to the answer "no" to a small number of respondents was processed, accompanied by the results of open questions. As a result, the response is the respondent's expectation regarding the unit's need to understand the applicable rules. This is as disclosed by the auditee as follows:

"Understand the work unit against the rules that apply".

In line with this, the auditor respondents responded by re-socializing. However, there was also a condition where the auditees understood the provisions better because the auditor had not updated the provisions and was not the initiator of the provisions as stated by the respondent as follows:

"…The auditors also conduct socialization again or vice versa. Usually, the auditees understand better; we still have not updated because the other bureaus did not invite us, so the auditees understand better…." (Team Leader 2)

From the data obtained in the Main Inspectorate's supervisory activity report, 2 (two) main inspectorate activities provide an understanding of the rules, namely socialization of risk management and guidance on accounting and financial reporting as well as guidance on the preparation of work unit level financial reports within the Bawaslu environment. Then in the sample of coaching reports carried out by the auditor, no measure measures the auditee's understanding of the delivery made by the auditor.

The study results illustrate that the role of a catalyst in providing early warning services needs to be considered adequate. In the implementation of socialization, the auditor still needs to have a measurement of understanding of the socialization carried out by the auditor to the auditee.

Auditee's Perception of Catalyst Role Assessment through Assurance Services on Governance, Risk Management, and Organizational Control Process

The auditee's perception of the assessment of the role of a catalyst in Assurance services on Governance, Risk Management, and Organizational Control Processes was carried out with 9 (nine) close-ended questions and one open-ended question in the form of

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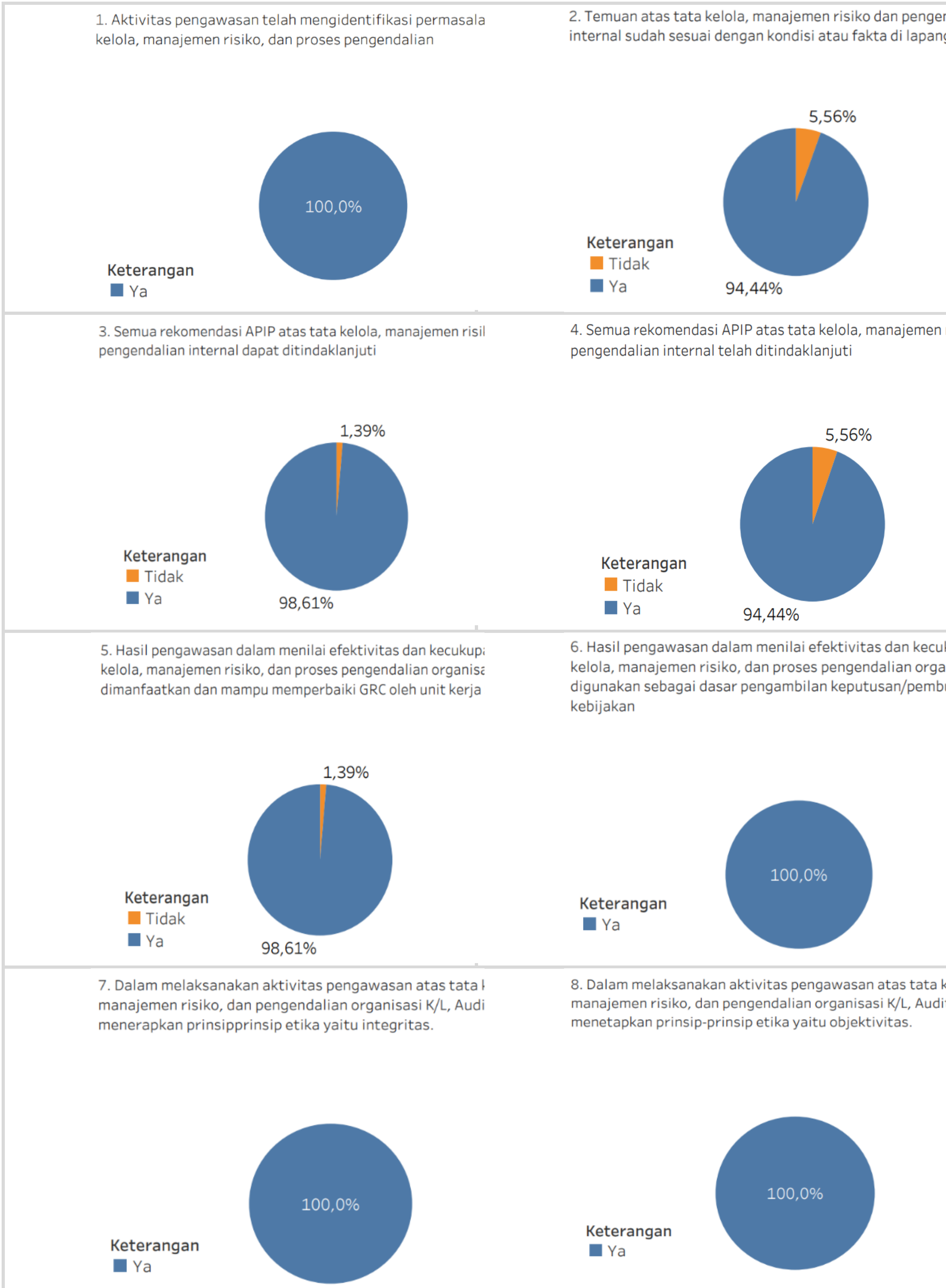
suggestions for service improvement. Surveys via gform to auditees were then processed with Tableau Desktop Professional Edition; the following results were obtained:



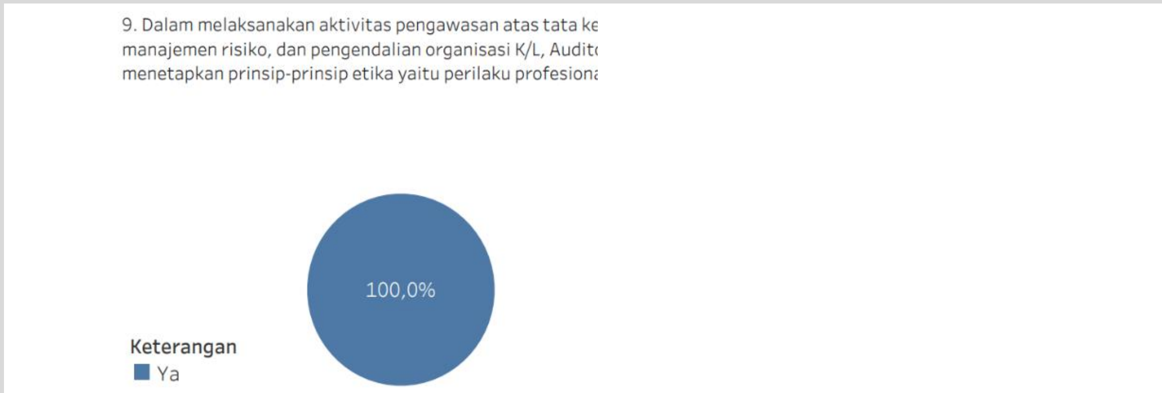


Figure 9

Perceptions of auditees on Catalyst Role Assessment through Assurance services on Governance, Risk Management, and Organizational Control Processes

Auditees' perceptions of the assessment of the role of a catalyst through assurance services on governance, risk management, and organizational control processes As much as 100% of respondents assessed that the Main Inspectorate's oversight activities had identified issues of governance, risk management, and control processes. Then 94.44% of respondents considered the findings on governance, risk management, and control processes to be following the conditions or facts in the field. As many as 98.61% of respondents considered all APIP recommendations on governance, risk management, and internal control to be followed up, and 94.44% of respondents stated that these recommendations had been followed up entirely. The results of supervision in assessing the effectiveness and adequacy of governance, risk management, and organizational control processes were utilized and improved GRC in 98.61% of auditee units, and 100% of respondents stated that the supervision results were used as a basis for decision-making.

Then 100% of respondents stated that the Main Inspectorate auditor had implemented integrity, objectivity, and professional behavior as a catalyst through consulting services.

In part, the assessment is not the answer above is then processed with the results of open questions, resulting in an auditee's perception of recommendations on impractical risk assessment mitigation and lack of risk control as the auditee's statement is as follows:

"Recommendations in risk assessment should be more practical as a solution to the risks faced, including follow-up and initiation from Irtama to higher management in risk control".

On this matter, a documentation check was carried out in the risk management guidance report; the auditor was reported to have assisted units related to risk identification, risk analysis, and risk evaluation, which involved the board of commissioners and the secretariat, which produced a risk register. The method implemented is by providing material presentations, demonstrating filling in the risk management documentation format, assisting in preparing risk management documentation, and discussing with the head of the secretariat and staff of each division. However, the coaching results need to be explained concerning measuring the level of unit satisfaction with the coaching carried out. The public satisfaction survey for the services of the main inspectorate for services provided in 2022 will be measured at the end of 2022. It has yet to be carried out after service delivery. Furthermore, if referring to the condition of employees who have been certified in Risk Management from the employee database, there are four certified auditors. This number differs from the number of Bawaslu audits of 560 working units.

The results of the research above illustrate the role of a catalyst through Assurance on Governance, Risk Management, and Organizational Control Processes that are not fully effective because in the implementation of service delivery, there is no measurement of the level of satisfaction in service delivery, and there is still a lack of auditors certified in risk management.

CONCLUSION

Following the agency theory (Adams, 1994), the principal has the resources and then gives authority to the agent; in this study, it was revealed that the principal, who is the Chair of the Bawaslu, gives authority in the form of Supervision Technical Policy to his agent, namely the Main Inspectorate to carry out internal oversight authority at Bawaslu. Related to the contract between the owner and the agent as in the agency theory(Adams, 1994) is realized by the establishment of the Main Inspectorate's Internal Supervision Work Program as a follow-up to the authority given by the Chairperson of the Bawaslu in the Supervision Technical Policy to the Main Inspectorate.

During the COVID-19 Pandemic, the Supervisory Technical Policy for the Chairman of the Bawaslu directed the Main Inspectorate to adjust policies/regulations and standards to respond to the challenges of the COVID-19 Pandemic. In addition, during the

COVID-19 pandemic, the Main Inspectorate was directed to use technology due to face-to-face limitations. The study results show that there needs to be a standard adjustment for the quality of supervision carried out by utilizing technology or online or remote methods.

The oversight policy has encouraged the Principal Inspectorate to assume a role within the scope of consultant and catalyst. Furthermore, there is a tendency for the Main Inspectorate to develop consulting activities from the previous year. The Main Inspectorate has carried out its role in the scope of consultant and catalyst under the Annual Supervision Work Program. This is different from the results of previous research, where Jessica (2015) stated that the role of internal audit at Hutama Karya was still a provider of compliance services.

The perception of most auditees regarding the consulting role of the Main Inspectorate during the COVID-19 Pandemic was not fully effective because the auditors and a small number of auditees stated that there was a competency gap between auditors. Similar results were found on the role of the catalyst. The role of a catalyst through consulting services is the dissemination of rules from policy initiators that have not involved auditors, as in the Internal Audit Charter, and the Documentation and Information Network still needs to accommodate the rules used in carrying out internal controls. The role of the catalyst through the provision of early warning services found that the auditor's socialization implementation did not yet have a measurement of the understanding of the socialization carried out by the auditor to the auditee, so he did not know the condition of the auditee who did not understand the socialization carried out by the auditor. Furthermore, in the role of a catalyst through Assurance on Governance, Risk Management, and Organizational Control Processes in the implementation of service delivery, there is no measurement of the satisfaction level of service delivery after service implementation, and there is still a lack of auditors certified in risk management.

In contrast to previous research, where Jessica (Jessica, 2015) found the role of internal audit to be ineffective due to the lack of auditee support for internal audit, this study found the ineffectiveness of the role of internal audit due to a lack of even distribution of competence among auditors, lack of support from management to provide updates on applicable regulations, there is no measurement of the auditee's understanding of the socialization carried out by the auditor, measurement of the auditor's service satisfaction after each service delivery and the lack of auditors who have risk management competence.

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