

Implementation of Hospital Internal Audit Policy

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ABSTRACT

Background: Out of 7 people in the Internal Audit Unit (SPI) in a hospital, only 1 person is not concurrently serving as the Head of SPI. SPI is the main requirement in carrying out duties and can be a problem in the implementation of hospital internal audit policies by SPI and if this is left unchecked, the public services provided by the hospital can be of less quality. The purpose of this study is to know and analyze the implementation of internal audit policies, factors that support and hinder the implementation of internal audit, find models for implementing internal audit policies in Hospital A.

Subjects and Method: qualitative research design. The research was conducted at Aisyiyah Bojonegoro Hospital. The target population consists of 1 director, 6 department heads and 4 SPI auditors. The technique and size of sampling is done by means of the population being the sample. The dependent and independent variables of interest are the implementation of the Hospital Internal Audit policy. Variable measurement methods or instruments by means of interviews and data analysis methods using data triangulation.

Results: The implementation of internal audit policy from the communication aspect has been carried out well, the Resource aspect has not been implemented properly, the Disposition aspect has not been implemented properly, the Organizational Structure aspect is carried out properly. The appointment of SPI personnel needs to take into account the competence of the auditor or provide auditor competency training, exemption from concurrent duties and full-time positions, structuring systematic career paths and providing special incentives, maintaining consistency of communication and conducting audits in all work units

Conclusion: This research can produce implications for model development in the implementation of hospital internal audit policies in accordance with Edward III's theory and then developed with the involvement of the Hospital Internal Auditors Association. Through this it is expected that the implementation of internal audit policies is more comprehensive in implementing aspects of organizational structure, resources, disposition and communication.

Keywords: implementation, policy, internal audit, hospital

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BACKGROUND

The Internal Audit Unit (SPI) as the hospital's internal auditor has been regulated in

Law No. 44 of 2009 Article 33 article 2 states that the Hospital Organization consists of at least the Head of the Hospital or Hospital

Director, elements of medical services, elements of nursing, elements of medical support, medical committee, Internal Examination Unit (SPI), as well as general and financial administration. Then in Article 39 of Law No. 44 of 2009 paragraph 1 explains that in the administration of a hospital an audit must be carried out. Paragraph 2 The audit referred to in paragraph (1) can be in the form of a performance audit and a medical audit. Paragraph 3 Performance audit and medical audit as referred to in paragraph (2) can be carried out internally and externally. This law has been strengthened by Government Regulations, Ministerial Regulations, and ministerial decrees regarding Internal Audit Units in hospitals as executors of Hospital Internal Audits. However, after 10 years of the policy being published, there are still many hospitals that have just formed the SPI structure, even the SPI that has been formed is still a dual task so that it is not optimal in carrying out internal audit tasks, so it is less able to provide added value for hospital management in providing health services to the community.

Aisyiyah Bojonegoro Hospital as one of the hospitals that is bound by a policy on internal audit according to the Hospital Law that SPI personnel as Internal Auditors are still not all full time and independent, out of 7 persons in SPI only 1 person does not have dual duties, namely Head of SPI. Then, SPI personnel have not been supported by the Hospital's internal auditor certification and career paths have not been systematically arranged, and they even tend to change SPI officers according to length of service. This certainly reduces the level of independence and competence of SPI which is the main requirement in carrying out duties. According to DCG Indonesia data, in the last 3 months, the data of participants who took part in the Internal Audit Unit level 1 technical guidance training on the introduction of SPI still

recorded 215 participants in the category of new SPI and most of them submitted SPI as Hospital Internal Auditors 99% did not have an Auditor certificate. 90% carried out the SPI task as a dual task and the results of interviews during the training indicated that almost all had not carried out a thorough audit in all parts of the hospital. This can be a problem in implementing hospital internal audit policies by SPI and if this is allowed then the public services provided by hospitals can be of less quality.

The Internal Examination Unit as an organ that must exist in a hospital according to Law No. 44 of 2009 concerning Hospitals, its existence is something new so that many do not understand what the Internal Audit Unit really is and what the Duties of the Internal Audit Unit are. There is no clear career path mechanism for implementing SPI in hospitals that already have SPI. All of these things resulted in less interest from SPI's tasks, and task execution was also less than optimal.

The role of the SPI professional organization, namely the Association of Indonesian Hospital Internal Auditors (PAIRSI) is needed in supporting the implementation of hospital internal audit policies by SPI. Guidance and advocacy of SPI members is expected to increase SPI's understanding, competence and personal consistency as well as bridge the clarity of career paths for SPI so that have an impact on welfare and the implementation of tupoksi to be optimal. If this right is realized, the existence of SPI can be an added value for hospital organizations for the realization of good hospital governance so that it can become a quality hospital in providing services to the community. The purpose of this research Know and analyze the implementation of internal audit policies at Aisyiyah Bojonegoro Hospital, Know and analyze the factors that support and hinder

the implementation of internal audit at Aisyiyah Bojonegoro Hospital, Finding a model for implementing internal audit policies at Aisyiyah Bojonegoro Hospital.

SUBJECTS AND METHOD

1. Study Design

Qualitative research design. The research was conducted at Aisyiyah Bojonegoro Hospital which is located at Jalan Hasyim Asyari No. 48 Bojonegoro in December 2022 to January 2023.

2. Population and Sample

The source population (population that can be accessed) implements the policy, namely directors, Heads of Sections and Hospital Internal Auditors. The sampling technique is total sampling, the sample size is equal to the total population of 11 people.

3. Study Variables

Dependent variables: Hospital internal audits

Independent variables: Policy implementation

4. Operational Definition of Variables

Hospital internal audits : Hospital Internal Audit is an Internal Examination carried out by the SPI of the Hospital independently and competently on the processes and achievements of the Hospital against standards, targets and rules.

Policy implementation : Implementation of the Internal Audit Policy is the implementation of government regulations regarding hospital internal inspections referring to the Hospital Law, Presidential Regulations and Minister of Finance.

5. Study Instruments

In qualitative research, data collection is carried out in natural settings (natural conditions), primary and secondary data sources,

and data collection techniques involve participant observation, in-depth interviews and documentation.

a. Observation Method (Observation)

The observation method is carried out by observing an object, in this case the researcher conducts research at Aisyiyah Bojonegoro Hospital, and in the observation method, it can be carried out by systematically recording the symptoms that are currently occurring on a research object.

b. Interview Techniques

c. Interview techniques (Interview) data collection conducted by researchers to obtain data sources is done orally and face to face by the informant. In this study the researcher conducted interviews directly with the Director of the Hospital, the Supervisory Board, the Executor of the Internal Examination Unit as an auditor, the Head of Installation as an auditee, PAIRSI management

d. Documentation Techniques

e. In this study the authors collected data obtained from the records owned by the company. This technique is used to obtain data about documents and records at Aisyiyah Bojonegoro Hospital.

f. Library Engineering

g. Data collection was carried out by reading books, and looking for literature regarding the implementation of hospital internal audit policies.

6. Data analysis

Descriptive analysis is intended to describe or explain a research result to then be interpreted based on the theoretical basis that has been prepared. In this study the authors used data analysis techniques as follows:

1. Data Collection

In this study, data collection was carried out to obtain the information needed to support the research. The data collected is in the form of organizational structure at Aisyiyah Bojonegoro Hospital, standard

operating procedures (SOP), and other documents that can support research. In-depth interviews and supported by Triangulation Techniques, to determine the validity (trustworthiness) of data is carried out by inspection techniques.

2. Data reduction

Reducing data is summarizing and choosing the main things that are more focused on the research theme. After the information is collected, the data is then summarized based on research needs.

In data analysis techniques, this study used qualitative data analysis techniques with data reduction steps, data display, data triangulation and drawing conclusions.

3. Data Presentation

Presentation of data is a collection of structured information that provides a basis for researchers to draw conclusions and take action. Presentation of data in research is usually in the form of brief descriptions, charts, graphs, matrices, relationships between categories and flowcharts. The data presented by researchers in this study are in the form of descriptions and narrative texts.

4. Conclusion Drawing

Conclusions in qualitative research are temporary which will change if more accurate data is found. In qualitative research, this is a new finding that did not exist before.

7. Research Ethics

This research has gone through the research ethics commission at Aisyiyah Bojonegoro Hospital number 015/KE. RSA/ 2022

RESULTS

Implementation of Aisyiyah Hospital Internal Audit Policy

The implementation of internal audit policies at Aisyiyah Bojonegoro Hospital can be influenced by several interrelated variables that have been found in Edward's theory, including:

1. Communication

Communication determines the effectiveness of public policy implementation. The effectiveness of policy implementation is highly dependent on the understanding of decision makers about what must be done and this is determined by good communication. Therefore, every policy decision and regulation must be transmitted accurately to policy makers and implementers. There are three indicators of communication variables, namely good transmission, clarity of communication and consistency in the implementation of communication.

Based on the results of the interviews as a whole, it shows that the implementation of internal audit policies from the aspect of communication transmission has been carried out properly. Then the aspect of clarity that communication has been conveyed clearly however, since there was a change in structural officials at Aisyiyah Bojonegoro Hospital, the socialization of this policy has decreased due to constraints on the SPI staff so that consistency is not maintained

2. Resources

Resource variables. The resource variable greatly influences the effectiveness of public policy implementation. Lack or incompleteness of personal, authority, financial and equipment resources will complicate the implementation of public policies. Indicators of resources include several elements, namely sufficient and competent staff, information on how to implement compliance data, formal authorities, and facilities.

Based on the results of the overall interview above, the availability of resources in the implementation of internal audit policies at Aisyiyah Bojonegoro Hospital, the number of staff is not sufficient. staff so that they are competent have not been implemented properly, that training which is mostly carried out in-house training is in the form of sharing

between auditors while external training is only carried out by the head of SPI so that it has an impact on the level of competence of auditors, Information on how to implement and comply is available in the form of work guideline documents, Formal authorities have been detailed with it is clear in the main duties and functions of the internal auditors that are approved by the Director, and adequate facilities, but the budget allocation is not yet known by most of the auditors, for allowances for auditors, they are only limited to incentives.

3. Disposition

Disposition (attitude) is related to the compliance of implementers to be able to carry out public policies. Without the ability to implement policies, the implementation of public policies will be ineffective. There are several indicators of disposition, namely appointment of bureaucrats and incentives.

Based on the entire interview above, it is clear that the auditor has been appointed but not through special qualifications, as well as there is no career path and special allowances for persons who are appointed as hospital internal auditors. Organizational structure / Bureaucracy

4. The organizational structure which includes cooperation, coordination, and work procedures or procedures determines the effectiveness of public policy implementation. Therefore, the condition of the bureaucratic organizational structure must be conducive to the implementation of politically determined public policies by carrying out good coordination. There are several organizational structure indicators, namely Standard Operating Procedures (SOP) and Segregation of Duties.

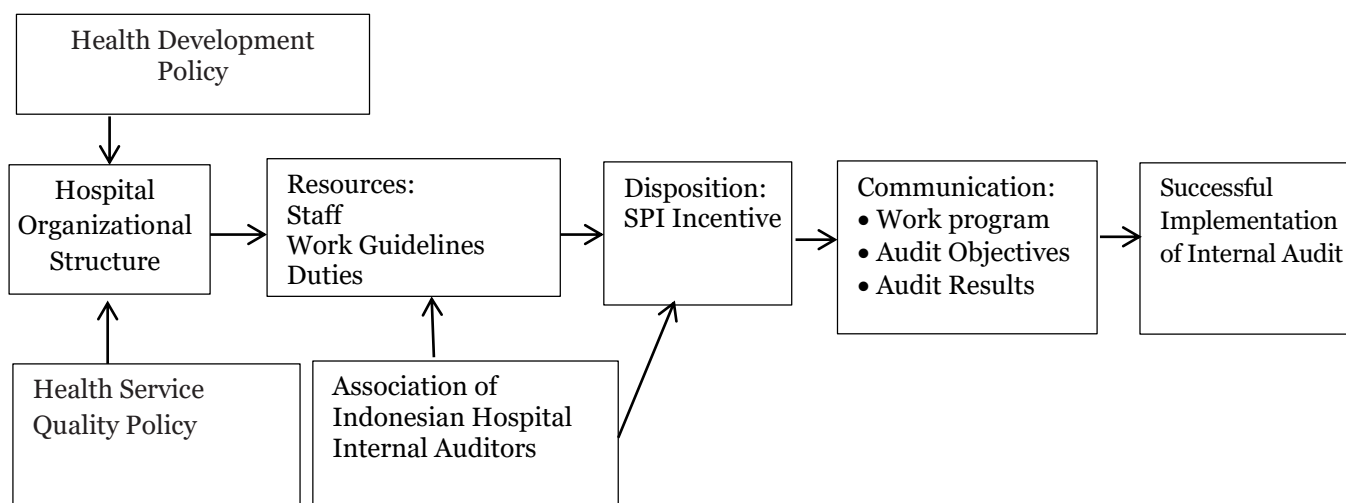


Figure 1 Model of implementing internal audit policies at Aisyiyah Bojonegoro Hospital (Processed by Researchers, 2023)

The overall results of the interviews show that the SPI structure as the hospital's internal auditor is directly under the Director, the main duties and audit SOPs have been clearly structured, the separation of duties has only been applied to the head of the auditor while the auditors still have multiple assignments.

5. Professional Organizations
Based on the results of the interview that the role of PAIRSI is to provide up-to-date information regarding SPI, as well as a medium for increasing the competence of hospital internal auditors and a forum for fighting for SPI's existence as a hospital internal auditor. The role and benefits of PAIRSI will be felt

when the auditors become members of the organization. The Head of SPI Aisyiyah Bojonegoro Hospital has just realized this because members of SPI Aisyiyah Bojonegoro Hospital have not yet registered as PAIRSI members.

Based on the results of the analysis described earlier, several conclusions can be drawn to answer the formulation of the problem and achieve the research objectives to be achieved. The conclusions in this study are as follows:

1. Implementation of internal audit policies from the aspect of communication transmission has been carried out properly. Then the clarity aspect that communication has been conveyed clearly, the Resource Aspect has not been implemented properly, the Disposition Aspect has not been implemented properly, the Organizational Structure Aspect has been implemented properly
2. Supporting factors Implementation of internal audit policies from the aspect of communication transmission has been carried out properly. Then the aspect of clarity that communication has been conveyed clearly is a supporting factor for the successful implementation of hospital internal audit policies. Then the SPI structure as the hospital's internal auditor is directly under the Director, Functions and SOPs in carrying out audits have been clearly structured, separation of duties has only been applied to the head auditor. As well as PAIRSI providing the latest information regarding SPI, as well as a medium for increasing the competence of hospital internal auditors and a forum for fighting for SPI's existence as a hospital internal auditor. The role and benefits of PAIRSI will be felt when the auditors become members of the organization. Inhibiting Factors Implementation of internal audit policies at Aisyiyah Bojonegoro hospital

Availability of resources in implementing internal audit policies at Aisyiyah Bojonegoro Hospital, the number of staff is insufficient, 6 internal auditors, only 1 full time person while 5 people still have multiple assignments so it is difficult to share time, training for staff to be competent has not been carried out properly, that training which is only carried out in-house training is in the form of sharing between auditors while external training is only carried out by the head of SPI so that it has an impact on the level of competence of auditors, Information on how to implement and compliance is available in the form of work guideline documents, formal authority has been clearly detailed in the duties and functions of the internal auditor authorized by the director, and adequate facilities but the budget allocation is not yet known by most auditors, allowances for auditors are given only as incentives. The appointment of the acting auditor has been carried out but not through special qualifications, as well as there is no career path and special allowances for persons who are appointed as internal auditors at Aisyiyah Bojonegoro Hospital.

3. Development of a model in implementing hospital internal audit policies in accordance with Edward III's theory was then developed with the involvement of the Indonesian Hospital Internal Auditors Association to provide more guidance on the personal competence of policy implementers through bimtek and training to obtain competency certification so that they are eligible to receive advocacy in structuring of full-time SPI personnel, systematic career paths and provision of special incentives. Through this it is hoped that the implementation of internal audit policies will be more comprehensive in implementing aspects of organizational

structure, resources, disposition and communication.

DISCUSSION

George C. Edward III where there are 4 (four) variables, namely communication, organizational structure, resources and dispositions that affect the performance of public policy implementation as translated by Leo Agustinus "(Agustinus: 2006).

Based on the results of interviews with various related parties, there were several findings that became a problem in the implementation of hospital internal audit policies that needed attention for improvement, including,

1. Communication

Communication on the implementation of internal audit policies is carried out well from the aspect of information transmission through the socialization of audit work programs, clarity of information regarding audit objectives and audit results reports as well as consistency with the implementation of continuous audits.

2. Resources

The implementation of policies from the aspect of resources is realized by budget allocations for SPI operations, the availability of a number of existing staff at SPI, the equipment used in carrying out audits and equipped with work guidelines regarding duties and authorities in carrying out tasks. However, there are still findings related to resources showing that not all SPI staff are full-time and still concurrent assignments, only full-time SPI officers. Auditors find it difficult to share time due to multiple assignments. Then not all of the SPI personnel have attended training and auditor competency tests. Ability to carry out audits is limited to sharing knowledge and skills between auditors, there is no standardization and certification of auditor competence.

3. Disposition

Implementation of Disposition in the implementation of internal audit policies, several people have been appointed to occupy SPI organs, but there are no special requirements to be appointed as SPI, such as auditor competency or a certificate of competence. Then the career path for people who sit in SPI is not clear. There are no special incentives for them in the form of allowances, the reward as SPI is limited to the form of a remuneration score. Likewise the aspect of Professional Organizations that the RSA SPI have not joined as members of PAIRSI so they have not interacted intensively in various Organizational agendas and have not received maximum benefit in competency development through various trainings, career path advocacy and incentives for SPI members as hospital internal auditors.

4. Organizational Structure

The implementation of the internal audit policy at Aisyaiyah Bojonegoro Hospital establishes SPI or internal auditors as one of the organs in the organizational structure of the Hospital which is directly under the Director and directly responsible to the Director equipped with duties, work guidelines, SOPs so that a number of auditors, both full time and those who are still concurrently assigned can carry out internal audit duties in various work units in the hospital.

5. PAIRSI as the SPI Professional Organization should be able to become a coach for internal auditors in hospitals in improving competence and career paths, but this has not played a maximum role because SPI members as hospital internal auditors are not yet active as members of PAIRSI

Implementation of internal audit policies from the aspect of communication transmission has been carried out properly. Then the aspect of clarity that communication has been conveyed clearly however, since there

was a change in structural officials at Asiyiyah Bojonegoro Hospital, the socialization of this policy has decreased due to constraints on the SPI staff so that consistency is not maintained.

The resource aspect has not been implemented properly, the availability of resources in the implementation of internal audit policies at Aisiyiyah Bojonegoro Hospital, the number of staff is not sufficient, 6 internal auditors, only 1 person is full time while 5 people still have dual assignments so it is difficult to allocate time, training for staff in order to be competent it has not been implemented properly, that training which is mostly carried out in-house training is in the form of sharing between auditors while external training is only carried out by the head of SPI so that it has an impact on the level of competence of auditors, Information on how to implement and comply is available in the form of work guideline documents , Formal authorities have been detailed with it is clear in the main duties and functions of the internal auditors that are approved by the Director, and adequate facilities, but the budget allocation is not yet known by most of the auditors, for allowances for auditors, they are only limited to incentives.

The disposition aspect has not been carried out properly, the appointment of an auditor but not through special qualifications, as well as there is no career path and special allowances for persons who are appointed as internal auditors at Aisiyiyah Bojonegoro Hospital.

The organizational structure aspect is well implemented, that the SPI structure as the hospital's internal auditor is directly under the Director, the main duties, authorities and SOPs in carrying out the audit have been clearly structured, the separation of duties has only been applied to the head of the auditor while all audits.

The implications of this research for the development of science and practical use as a result of research ideas in the form of suggestions to the Asiyaiyah Bojonegoro Hospital are as follows:

1. Appointment of SPI personal needs to take into account the competence of the auditor or provide debriefing of auditor competence through training and technical guidance after being appointed as SPI.
2. Appointment of SPI Personnel needs to be balanced with release from concurrent duties and full-time positions so that there is time flexibility and more focus on implementing hospital internal audit policies.
3. It is necessary to arrange a systematic career path and provide special incentives to SPI as implementing the hospital's internal auditor policy
4. It is necessary to maintain the consistency of communication and implementation of audits in all work units regarding the implementation of the hospital's internal audit policy so that it can run well.

AUTHOR CONTRIBUTION

Sudalhar, Rudy Handoko, Ayun Maduwinarti Collected data, processed the data, interpreted the result of the analysis, and wrote the script

CONFLICT OF INTEREST

There are no conflicts of interest.

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