

THE INTERNAL CONTROL COMMITTEE OF HEALTH CENTERS IN THE CITY OF SOUTH TANGERANG

Ayu Kurnia Natasya¹, Sofie², Halim Dedy Perdana³

¹Trisakti University, Jakarta, Indonesia

²Trisakti University, Jakarta, Indonesia

³Universitas Terbuka, South Tangerang

E-mail: ayukurnianatasya2@gmail.com

ABSTRACT

This final project discusses the effectiveness of the Health Centers Internal Control Committee in the city of South Tangerang to ensure accountability and help management achieve organizational goals. The Health Centers in South Tangerang City as a lokal public service agency experiences obstacles in the formation and implementation of the internal control committee, in the management letter for the 2022 period it is stated that Human Resources (HR) in accounting and finance at the Health Centers have an unqualified educational background. This Final Project Report was prepared to evaluate the effectiveness of the implementation of the existing internal control unit and identify potential improvements to improve the efficiency, effectiveness, and operational control of the Health Centers. The methods used include literature study and direct observation. The results of the Final Project Report show that the implementation and establishment of an Internal Control Committee to carry out the control function at the Health Centers is hampered by several factors, namely, lack of budget to recruit competent human resources and experiencing a budget deficit caused by the free health service policy that was approved in 2015.

Keywords: Internal Control Committee, Internal Control System, Public Service Agency, Health Center.

REFERENCES

Dewi R., & Tiara, P.D. (2020). Internal Control System in Realizing Village Fund Accountability in Batukarut Village, Arjasari District, Bandung Regency. Bale Bandung University.

dinkes.tangerangselatankota.go.id

Indonesian Institute of Accountants. 2015. Auditing Standard ("SA") 319: Consideration of internal control in financial statement audits. Jakarta: Indonesian Institute of Accountants.

metro.tempo.co

_____, Regulation of the Financial and Development Supervisory Agency Number 5 of 2021 concerning Maturity Assessment of the Implementation of an Integrated Government Internal Control System at Ministries / Institutions / Local Governments

_____, Regulation of the Minister of Home Affairs (Permendagri) Number 79 of 2018 concerning Regional Public Service Agencies

_____, Regulation of the Minister of Home Affairs No. 61/2007 on Technical Guidelines for Financial Management of Regional Public Service Agencies

_____, Minister of Health Regulation Number 43 of 2019 concerning Community Health Centers

_____, Minister of Health Regulation No. 75/2014 on Community Health Centers

_____, Regulation of the Minister of Finance (PMK) Number 200 / PMK.05 / 2017 concerning Internal Control Systems in Public Service Agencies

_____, Regulation of the Minister of Finance of the Republic of Indonesia Number 129 / PMK.05 / 2020 concerning Guidelines for the Management of Public Service Entities

_____, Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System

_____, Presidential Regulation No. 32/2014 on the Management and Utilization of National Health Insurance Capitation Funds at First Level Health Facilities Owned by Local Governments

_____, Regulation of the Mayor of South Tangerang City Number 97 of 2022 concerning Regional Public Service Agency Service Tariffs at the Regional Technical Implementation Unit of the Community Health Center

_____, Mayor Regulation (PERWALI) of South Tangerang City Number 51 of 2022 on the Position, Organizational Structure, Duties, Functions, and Work Procedures of the Health Office.

_____, Mayor Regulation Number 1 Year 2009 on the Organization of Regional Apparatus of South Tangerang City

_____, South Tangerang Mayor Regulation Number 3 of 2020 concerning Governance Patterns of the Regional Public Service Agency for Community Health Centers (Health Centers)

_____, South Tangerang Mayor Regulation Number 7 of 2009 Concerning the Amendment to South Tangerang Mayor Regulation Number 1 of 2009 concerning the Organization of Regional Apparatus of South Tangerang City

HealthCenterskpsawah.wordpress.com

Suawah, M.A. (2021). Analysis of Cash Receipt Accounting Information Systems in Improving Internal Control at Gmim Siloam Sonder Hospital. Sam Ratulangi University.

_____, Law Number 36 of 2009 concerning Health

_____, Law No. 51/2008 on the Establishment of South Tangerang City in Banten Province.

_____, Law (UU) Number 20 Year 2023 on the State Civil Apparatus