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The Implementation of *Worksheet Application* in Review of Regional Government Financial Report (Case Study at Karangnyar Regency Inspectorate)

Vidia Ayu Satyanovi[1], Nurul Lujain[2], Rihan Mustafa ZAHRI*[3]

[1,2] Vocational School, Universitas Sebelas Maret
[3] Universitas PGRI Madiun

*Corresponding author : rihanmustafa@unipma.ac.id

Abstract

The purpose of this study was to find out and evaluate the application of Worksheet Application in the Review of Regional Government Financial Report at the Inspectorate of Karanganyar Regency. This type of research is descriptive qualitative. The data collection techniques in this study were through observation, documentation and interviews. The Result shows that the implementation of the Regional Government Financial Report review with Worksheet Application has been carried out in accordance with applicable regulations. However, the reviewers are challenged in the review stages. The conclusion of this study is that the Worksheet Application to the Regional Government Financial Report review has been going well. Based on the research results, the authors provide advice to the Inspectorate of Karanganyar Regency, the Karanganyar Regency Inspectorate create a Regional Government Financial Report's review team with members competent in accounting, conduct in-house training and consultation services, prepare standard operational procedure and coordinate with regional finance agency at Karanganyar Regency.

***Key* words: Regional Government, Financial Report, Review, *Worksheet Application,* The Regional Inspectorate.**

INTRODUCTION

Based on the Government Regulation of the Republic of Indonesia Number 8 of 2006 (Peraturan Pemerintah Republik Indonesia No. 8, 2006), financial statements are the manifestations of regional government accountability for the regional financial management implementation over a period. Regional Government Financial Statements

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are the financial statements created and prepared by regional governments. The Regional Government Financial Statements must be prepared using an adequate Internal Control System, with information content presented following the government accounting standards. Therefore, before submitting the Regional Government Financial Statements to the Audit Board of the Republic of Indonesia, a review must be conducted by the Government Internal Supervisory Apparatus.

According to the Karanganyar Regency Inspectorate (2021), the inspectorate, serving as the the Regional Government Internal Supervisory Apparatus, carries out internal control of regional performance and finance, one of which is through review activities. The review is intended to provide confidence limited to the financial statements. The limited confidence provided by the inspectorate relates to the presentation of financial statements on an adequate and appropriate control system following the the government accounting standards, as stipulated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 4 of 2018 (Peraturan Menteri Dalam Negeri Republik Indonesia No. 4 Tahun 2018). The review conducted by the Karanganyar Regency Inspectorate is one of the routine monitoring performance activities that includes the preparation, implementation, and reporting stages. The review is implemented using three techniques: number tracing, information inquiry, and analytical procedure.

The Karanganyar Regency Inspectorate uses simple *Microsoft Excel* to implement the analytical procedure technique, one of the three techniques for implementing the Regional Government Financial Statements review. However, the application is less helpful in the review process because its features are too simple to perform the analytical procedure. With the advancement of technology, the inspectorate has switched from *Microsoft Excel* to the Analytical Procedure *Worksheet Application* (*We Proli*) as a tool for conducting analytical procedure in Regional Government Financial Statements review in 2018. It has been mandated (BPK RI Perwakilan Provinsi Sumatera Selatan, 2020) that *We Proli* is an analytical procedure technique built using *Microsoft Excel* to assist reviewers in identifying more quickly and accurately the relationships between accounts in financial statements and situations that are not following the SAP. The analysis with *We Proli* includes vertical and horizontal analyses. The application was developed by the the Audit Board of the Republic of Indonesia.

We Proli application is not mandatory for use (by the Audit Board of the Republic of Indonesia), but rather to assist the reviewer in carrying out analytical procedures on the Regional Government Financial Statements review, as explained by one of the Karanganyar Regency Inspectorate employees. Since the use of this application is not mandatory, not all Regional Inspectorates in Central Java use the *We Proli* analytical

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International Journal of Business and Quality Research
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procedures in Regional Government Financial Statements reviews. The Karanganyar Regency Inspectorate has used the application since 2018 because the results of the Regional Government Financial Statements review submitted to the BPK must be accompanied by *We Proli*. In this regard, the Regional Inspectorate must form a review implementation team comprised of accounting professionals with a working knowledge of technology. Competence and understanding will aid in the smooth implementation of the Regional Government Financial Statements review, and produce optimal results.

The purpose of this study was to evaluate the application of *We Proli* as an analytical procedural technique in the The Regional Government Financial Statement review at the Karanganyar Regency Inspectorate which has been running for 5 years. In addition, this research is also intended to find out the obstacles encountered in its implementation, so that later it can provide input for the Karanganyar Regency Inspectorate to optimize the implementation of the review with *We Proli*, so as to obtain a good assessment from the Audit Board of the Republic of Indonesia (BPK) on the Review Report.

LITERATURE ANALYSIS AND METHODOLOGY

The Regional Government Financial Statement

The Regional Government Financial Reports are a form of accountability for the implementation of the Regional Budget (Permendagri No. 4 of 2018). Government Regulation no. 8 of 2006 mandates that The Regional Government Financial Reports is a combination of the financial reports of all government units as Budget Users (accounting entities). Meanwhile, the government unit that is obliged to submit financial reports to the Audit Board of the Republic of Indonesia as a form of accountability is the reporting entity. Meanwhile, according to Siregar (2012), Regional Government Financial Statements are a form of accountability for the management of resources and the implementation of policies entrusted to government organizational units in order to achieve the goals set by periodic government financial reporting. Based on some of these meanings, it can be concluded that The Regional Government Financial Reports is a form of accountability from the local government for financial management activities and economic resources owned by the region.

The components of the financial statements are as follows (Peraturan Pemerintah No. 71 Tahun 2010):

1. Statement of Budget implementation;
2. Statement on the changes in the surplus budget balance;
3. Statement of financial position;
4. Statement of operations;

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E-ISSN: 2985-9468

5. Statement of cash flows;
6. Statement of changes on equity; and
7. Notes to the financial statements.

Internal Control by Government Internal Supervisory Apparatus

Internal control is defined in Government Regulation of the Republic of Indonesia Number 60 of 2008 (Peraturan Pemerintah Republik Indonesia No. 60 Tahun 2008) as "the entire process of supervisory activities that include audits, reviews, evaluations, monitoring, and other supervision of the implementation of organizational tasks and functions to ensure that the activities are effectively and efficiently carried out and are following the standards set for the benefit of the leadership." Meanwhile, the Supervision of Regional Government Implementation is an effort, action, and activity aiming to ensure the implementation of an effective and efficient regional government by the plans and provisions of laws and regulations, as regulated in the Karanganyar Regent Regulation Number 2 of 2020 (Peraturan Bupati Karanganyar No. 2 Tahun 2020). This supervision is carried out by the Internal Control by Government Internal Supervisory Apparatus following the fields of authority.

Regional Government Financial Statements Review

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 4 of 2018 states that:

> "Review of regional government financial statement is a procedure for tracing the numbers, inquiries, and analysis that must be used as an adequate basis for the inspectorate to provide limited assurance on the financial statements that no material modifications must be made to the financial statements so that the financial statements are presented based on the adequate Internal Control System and following Government Accounting Standards."

The scope of the review is limited to financial statements and accounting records. Meanwhile, the review aims to gain confidence that the reporting entity has prepared and presented financial statements that follow the Government Accounting Standards (Akbar and Purwanto, 2018).

According to Minister of Home Affairs Regulation Number 4 of 2018, the Regional Government Financial Statements review is divided into several stages. The stages of the Regional Government Financial Statements review are as follows.

1. Preparation

   The preparation stage includes:

   a. understanding of accounting entities and reporting entities;

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International Journal of Business and Quality Research
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E-ISSN: 2985-9468

b. assessment of the Internal Control System; and
c. preparation of review working program

2. Implementation

The implementation of the Regional Government Financial Statements review covers three techniques:

a. Number tracing

Number tracing is a review procedure that follows the numbers or nominals presented in financial statements to the books or records used to verify the accuracy of figures or nominals.

b. Information inquiry

Information inquiry is a review implementation procedure that is carried out if there are things that need to be confirmed to the regional financial management officer or regional apparatus during the number tracing process.

c. Analytical procedure

Analytical procedure is a review procedure that is used to identify relationships between accounts in financial statements and events that are not the government accounting standards -compliant. The analysis is based on an analytical procedure, which includes assessing the relationship and suitability of financial statement components, as well as the fairness of the balance and financial statement details.

3. Reporting

The review results are stated in the review results report, which is signed by the regional inspector and contains the review result notes.

We Proli Application

The Analytical Procedure Worksheet Application (*We Proli*) is a program developed by the BPK to aid the reviewer in carrying out analytical procedures in the Regional Government Financial Statements review. Even though it was developed by the Audit Board of the Republic of Indonesia, the implementation of the *We Proli* application in each Inspectorate is not mandatory.

As stated in the BPK RI Perwakilan Provinsi Sumatera Selatan (2020), *We Proli* is an analytical procedure technique built using *Microsoft Excel* that can work faster to assist the reviewer in identifying relationships between accounts or items in financial statements and situations that are not following the government accounting standards. The reviewer conducts a vertical and horizontal analysis during the analytical procedure with *We Proli*. The relationship and interrelationships of the components of the financial statements can be seen using vertical and horizontal analysis.

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E-ISSN: 2985-9468

The following are some of the advantages of using computer-based analytical procedure techniques in the form of the *We Proli* application in the Regional Government Financial Statements review:

1. Effectiveness and efficiency
   Using the *We Proli* application for Regional Government Financial Statements reviews can make it easier for reviewers to analyze financial statements with manual technique, which takes longer time due to more efforts to ensure precision.
2. Accuracy and reliability
   The results of the analytical procedure with *We Proli* are considered to be more accurate and reliable than that of manual implementation, because manual implementation frequently has nominal imbalances or differences
3. Fulfillment of Government Financial Statements review requirement
   Although the Audit Board of the Republic of Indonesia does not require the use of *We Proli*, it is necessary to attach the results of the *We Proli* analysis when submitting the Regional Government Financial Statements review so that regional inspectors who use *We Proli* as an analytical procedure technique can meet the requirements of the Audit Board of the Republic of Indonesia.

METHODOLOGY

This study used a qualitative descriptive method with the Inspectorate of Karanganyar Regency as the object of research. This study utilized both primary and secondary data. The primary data include the results of observations, interviews, and documentation of the data resulted from the implementation of *We Proli* by the employees in the Regional Government Financial Statements review at the Karanganyar Regency Inspectorate. Meanwhile, the secondary data in this study were obtained from the the review results report of the Inspectorate of Karanganyar Regency, Regent Regulation Number 107 of 2019, Performance Report of the Karanganyar Regency Inspectorate of 2019, List of Employees for the May 2022 Period, Minister of Home Affairs Regulation Number 4 of 2018, the official website of the inspectorate.karanganyarkab.go.id, as well as journal articles. In this study, data were collected using interviews, observations, documentation, and literature studies.

RESEARCH AND RESULTS

Evaluation of the preparation of the review

1. The Regional Government Financial Statements Review Team

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E-ISSN: 2985-9468

To carry out the Regional Government Financial Statements review activities with *We Proli*, the Inspectorate of Karanganyar Regency forms a Regional Government Financial Statements review team. The review team for the fiscal year 2021 with *We Proli* is presented as follows.

Table 1 Task Division of Regional Government Financial Statements Review with *We Proli*

No.	Role of Reviewer	Object Reviewed	Quantity
1.	Person-in-charge	-	1
2.	Assistant-in-charge	Assistant Inspector Coordinator 1	1
3.	Assistant-in-charge	Assistant Inspector Coordinator 2	1
4.	Responsible person-in-charge	Assistant Inspector Coordinator 3	1
5.	Responsible person-in-charge	Assistant Inspector Coordinator 4	1
6.	Director	-	1
7.	Technical controller	Review working paper correction and drafts of review result reports of the regional apparatus organization's financial statements	1
8.	Team leader	Review working paper correction and drafts of the report of review results of the Regional Government Financial Statements	1
9.	Team member	Regional Government Financial Statements	21
	Total		29

Based on the above task division between the team *We Proli*, the Regional Government Financial Statements review team can be classified as follows.

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E-ISSN: 2985-9468

a. Classification by position

Table 2 Classification of Review Team by Position

No.	Position	Quantity	Percentage (%)
1.	Acting Inspector	1	3.45
2.	Assistant Inspector 1	1	3.45
3.	Assistant Inspector 2	1	3.45
4.	Assistant Inspector 3	1	3.45
5.	Assistant Inspector 4	1	3.45
6.	Secretary	1	3.45
7.	Manager Auditor	3	10.33
8.	Senior Auditor	8	27.59
9.	Junior Auditor	4	13.79
10.	Junior Personnel Auditor	1	3.45
11.	Middle Supervisor of Implementation of Government Affairs in the Region (*Pengawas Penyelenggaraan Urusan Pemerintahan di Daerah* /P2UPD)	1	3.45
12.	Monitoring Planner	1	3.45
13.	Monitoring and Reporting Analyst	1	3.45
14.	Auditor Candidate	4	13.79
	Total	29	100.00

b. Classification by education level

Table 3 Classification of Review Team by Education Level

No.	Education Level	Quantity	Percentage (%)
1.	Doctoral Degree (S-3)	1	3.45
2.	Master's Degree (S-2)	13	44.83
3.	Bachelor's Degree (S-1)	13	44.83
4.	Diploma Degree (D-3)	2	6.90
	Total	29	100.00

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E-ISSN: 2985-9468

c. Classification by major of Diploma III Degree

Table 4 Classification of Review Team by Major of Diploma III Degree

No.	Major	Quantity	Percentage (%)
1.	Accounting	2	100.00
2.	Economics	0	0
3.	Management	0	0
4.	Law	0	0
5.	Social and Political Sciences	0	0
6.	Engineering	0	0
7.	Agriculture	0	0
	Total	2	100.00

d. Classification of major of Bachelor's Degree

Table 5 Classification of Review Team by Major of Bachelor's Degree

No.	Major	Quantity	Percentage (%)
1.	Accounting	0	0
2.	Economics	8	29.63
3.	Management	0	0
4.	Law	12	44.45
5.	Social and Political Sciences	5	18.52
6.	Engineering	1	3.70
7.	Agriculture	1	3.70
	Total	27	100.00

e. Classification of major of Master's Degree

Table 6 Classification of Review Team by Major of Master's Degree

No.	Major	Quantity	Percentage (%)

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

1.	Accounting	4	28.57
2.	Economics	0	0
3.	Management	6	42.86
4.	Law	0	0
5.	Social and Political Sciences	4	28.57
6.	Engineering	0	0
7.	Agriculture	0	0
	Total	14	100.00

f. Classification of major of Doctoral Degree

Table 7 Classification of Review Team by Major of Doctoral Degree

No.	Major	Quantity	Percentage (%)
1.	Accounting	0	0
2.	Economics	0	0
3.	Management	1	100.00
4.	Law	0	0
5.	Social and Political Sciences	0	0
6.	Engineering	0	0
7.	Agriculture	0	0
	Total	1	100.00

g. Classification by age

Table 8 Classification of Review Team by Age

No.	Age	Quantity	Percentage (%)
1.	21 – 30	2	6.90
2.	31 – 40	8	27.59
3.	41 – 50	8	27.59
4.	51 – 60	11	37.93
5.	61 < age	0	0
	Total	29	100.00

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

h. Classification by review training participation

Table 9 Classification of Review Team by Participation in Review Training

No.	Description	Quantity	Percentage (%)
1.	Attended the Regional Government Financial Statements review training	5	17.24
2.	Attended financial statement review training	2	6.90
3.	Planning to participate in the Regional Government Financial Statements review training	1	3.45
3.	Have not attended review training	21	72.41
	Total	29	100.00

In the implementation of the Regional Government Financial Statements review using *We Proli*, the Human Resources (HR) assigned as the Regional Government Financial Statements review team members have accounting education background as well as those with different education backgrounds. The basic criteria are that they are equipped with knowledge in accounting, have auditor certificate, or have participated in the Regional Government Financial Statements review training. However, in practice, some members of review team have limited knowledge in accounting, Regional Government Financial Statements review, and *We Proli* application. This is evidenced by the following information obtained regarding the Regional Government Financial Statements (HR) review team.

a. Based on the classification of review team's position, 16 members are auditors and 13 are not auditors. These findings indicate that the majority of the review team's positions have met the needs for review and are considered capable of carrying out the tasks of reviewing using *We Proli*.
b. Based on the classification of review team by education background, six out of 29 reviewers have accounting education background. The reviewers with relevant education background are Diploma 3 graduated (2) and Bachelor's degree graduated (4). These findings have revealed that the majority of the review team members do not have accounting education background and this has not met the

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

need of the Regional Government Financial Statements review using *We Proli*. Furthermore, based on the results of interviews and observations, the review team's understanding of the Regional Government Financial Statements review with *We Proli* is inadequate.

c. The classification of the review team by age shows that 11 reviewers occupying significant positions are aged over 50 years and this causes them to face challenges in adapting to the use of the *We Proli* application.
d. The review team classification based on the participation in review training and education, seven review team members have attended Regional Government Financial Statements review training and one member plans to attend the training. However, the remaining members (21) have never participated in Regional Government Financial Statements review training. The findings have highlighted that very few reviewers have participated in Regional Government Financial Statements review training, and this condition contributes to the limited understanding of reviewers.

These factors are important to consider because reviewers with an accounting education background and knowledge of computerized system applications will find it easier to conduct the Regional Government Financial Statements reviews with *We Proli*. If the reviewer does not have an educational background in accounting and knowledge of computerized system applications, he/she will encounter obstacles that will contribute to the inadequate quality of the Regional Government Financial Statements review produced and the timeliness of review.

2. The Regional Government Financial Statements Review Team Training

Prior to the implementation of the Regional Government Financial Statements review with *We Proli*, the Regional Inspectorate employees who become the Regional Government Financial Statements review team members receive Self-Office Training as directed by the Regional Inspector. Employees with an accounting background who have attended technical guidance or cooperation assistance from the Audit Board of the Republic of Indonesia become resource persons in Self-Office Training activities carried out by the Regional Inspectorate to provide training of Regional Government Financial Statements review with We Proli to other employees. Employees with an accounting background who have attended technical Guidance or cooperation assistance from the the Audit Board of the Republic of Indonesia in 2017 and 2018 are considered capable of delivering materials of the Regional Government Financial Statements review with *We Proli*.

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

The Regional Government Financial Statements review team training, which is only held one day before the review implementation, becomes one of the obstacles and limitations associated in the preparation due to limited review budget and time constraints. Thus, it is critical to consider the Regional Government Financial Statements review training to minimize the obstacles in the implementation of analytical procedure that contributes to the timeliness of the Regional Government Financial Statements review.

3. The Regional Government Financial Statements Review Documents

Documents required for the Regional Government Financial Statements review with *We Proli* include:

a. The Regional Government Financial Statements Review Assignment Letter
   The review assignment letter is used by an auditor to carry out the Regional Government Financial Statements review and assess the credit score.
b. Review Work Program
   When conducting the Regional Government Financial Statements reviews, the review team uses Review Work Program as a reference in implementation.
c. Notes of financial statement
d. The Notes of financial statement is a tool developed by the Regional Finance Agency of Karanganyar Regency in collaboration with Universitas Sebelas Maret (UNS) for preparing financial statements of regional organization in Karanganyar. The Notes of financial statement is used for the financial statements of Regional Finance Agency review prior to the Regional Government Financial Statements review. The financial statements of Regional Finance Agency review is to facilitate the implementation of the Regional Government Financial Statements review.
e. The Regional Government Financial Statements
   The Regional Government Financial Statements is arranged and prepared by the regional finance agency of Karanganyar Regency. The Regional Government Financial Statements includes:
   1) Statement of Budget implementation;
   2) Statement on the changes in the surplus budget balance;
   3) Statement of financial position;
   4) Statement of operations;
   5) Statement of cash flows;
   6) Statement of changes on equity; and
   7) Notes to the financial statements.
f. Review working paper

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

The Review working paper is prepared during the review and this document contains problems in inquiries and analytical procedures with *We Proli*.

The Regional Government Financial Statements review documents are limited in terms that financial statements are dynamic or have not been locked by the regional finance agency, causing the reviewers to struggle with the analytical procedures because many data change or move. Moreover, the Notes to the financial statements worksheet developed by the regional finance agency and UNS at the regional finance agency level is not optimum. This is significant because an inadequate review document will make it difficult for the reviewers to conduct analytical procedure with *We Proli* on the Regional Government Financial Statements review, affecting the timeliness and quality of the Regional Government Financial Statements review produced.

g. Facilities and Infrastructure of Regional Government Financial Statements Review

The Karanganyar Regency Inspectorate prepared the following facilities and infrastructure prior to the implementation of the Regional Government Financial Statements review with *We Proli*:

1) Office for conducting review;
2) Laptops/computers for performing analytical procedure with *We Proli*;
3) The Regional Management Information System (SIMDA), a facility and infrastructure supported by the Karanganyar Regency government to obtain information on financial statements prepared by each in order to conduct reviews;
4) Printers for duplicating the results of analytical procedure using *We Proli* and the results of the Regional Government Financial Statements reviews;
5) LCD projectors for helping the leader of the review team explain the use of *We Proli* and fill out the review result notes and the review results report; and
6) Extension wire and other facilities.

However, in the course of carrying out the Regional Government Financial Statements review activities, the *Windows* and *Microsoft Office* specifications installed on the laptops/computers have not met the requirements, and this condition becomes a drawback because the review team cannot access the *We Proli*. This is attributed to the lack of a standard operating procedure (SOP) or technical manual that specifically describes *We Proli*, its terms, and procedures for use in the Regional Government Financial Statements reviews. Despite of the fact that the Karanganyar Regency Inspectorate, as the budget user, has an SOP of the Regional Government Financial Statements review explained in the Decree Number 700/13/2020, the SOP has not described how *We Proli* is implemented in it's the Regional Government Financial Statements review. Furthermore, the SOP for the Regional Government Financial

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

Statements review does not comply with the Guidelines for Preparation of Standard Operating Procedures for Government Administration as outlined in the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 35 of 2012 (Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia No. 35 Tahun 2012). As a consequence, it is vital to consider this need because Microsoft Office and Windows specifications that do not match with the requirements will necessitate time for improvement, which may impede the implementation of analytical procedures with *We Proli* on the Regional Government Financial Statements reviews, thereby affecting the timeliness of the Regional Government Financial Statements reviews.

Evaluation on the implementation of the Regional Government Financial Statements review

The implementation of the Regional Government Financial Statements review using *We Proli* that is related to the Regulation of Minister of Home Affairs Number 4 of 2018 is detailed in Table 10.

Table 10 Evaluation of the Implementation of The Regional Government Financial Statements Review using *We Proli*

No.	Regulation	Implementation	Description
1.	Performing number tracing	Review team has performed number tracing.	Completed
2.	Making information inquiry	Review team has inquired for information.	Completed
3.	Conducting analytical procedures	Review team has performed analytical procedures.	Completed
4.	Documenting review implementation in The Review Working Paper	Review team has documented the implementation of view in The Review Working Paper .	Completed

Table 10 shows that the implementation of the Regional Government Financial Statements review with *We Proli* carried out by the Karanganyar Regency Inspectorate is in accordance with the applicable regulations, namely the Regulation of Minister of Home Affairs Number 4 of 2018. This is evidenced by the implementation of several techniques in the Regional Government Financial Statements review with *We Proli*.

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

1. Number tracing
   The review team has performed a number tracing from the figures in the balance sheet to the books or records used to ensure that the figures were correct. The review team has also traced the numbers in financial statements in *Microsoft Excel* in the form of the Notes to the financial statements worksheet developed by the Regional Finance Agency in collaboration with UNS. The number tracing was conducted approximately in three days.
2. Information inquiry
   The review team has issued a request for information to the Regional Financial Management Officer and regional officials if there is any detail that needs to be confirmed in the process of tracing the numbers. The information request is carried out simultaneously by the Karanganyar Regency Inspectorate and the Notes to the financial statements as the Regional Financial Management Officer and the regional organization.
3. Analytical procedures
   The analytical procedure for the Regional Government Financial Statements review employs *We Proli* application. *We Proli* primarily serves to facilitate the implementation of analytical procedures in the Regional Government Financial Statements review, making them faster and more accurate than manual analytical procedures, which take more time and require a high level of accuracy. Vertical and horizontal analysis are the analytical techniques used by *We Proli*. *We Proli* is made up of two sheets, which include, among others:
   1) Worksheet
      The worksheet in *We Proli* is utilized to evaluate the Regional Government Financial Statements, whether the Regional Government Financial Statements is balanced and fair. Thus, each table of financial statements on the worksheet must be filled out, from top to bottom parts, following the balance of the financial statements provided by the Regional Finance Agency. The Worksheet contains the following financial statement.
   2) Account analysis procedure
      In the analytical procedure sheet, checking or account linkage analysis is carried out to ensure that the financial statements were normal, balanced, and fair. Each account in the six financial statements presented is interrelated. Every transaction is interconnected to ensure that the six financial statements are in balance.

   The review team has performed analytical procedures as follows.

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International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR

E-ISSN: 2985-9468

a. The review team has evaluated the fairness of the balances and detailed financial statements using the *We Proli* worksheet.
b. The review team has analyzed the compliance and interrelationship between components of the financial statements using the *We Proli* account analysis procedure.
c. The review team has conducted additional research when the results of the previous *We Proli* account analysis procedure test show inconsistencies. The team has performed this additional review by examining the suitability of the numbers presented in the financial statements and the general ledger, as well as the figures presented in the financial statements in relation to the general ledger, subsidiary ledgers, notes, and other statements used in the accounting system in local government environment of Karanganyar Regency.

3) Documentation of the Regional Government Financial Statements review implementation

The review team has documented the implementation of review and the conclusion of the Review working paper is reported in the review result notes.

Evaluation of the Regional Government Financial Statements review reporting

The report of the Regional Government Financial Statements review using *We Proli*, linked to the Regulation of Minister of Home Affairs Number 4 of 2018, is presented in Table 11

Table 11 Evaluation of the Reporting of Review using *We Proli*

No.	Regulation	Implementation	Description
1.	Making notes of review results	Review team has made notes of review results.	Completed
2.	Composing reports of review results	Review team has prepared reports of review results. accompanied by *We Proli* worksheet.	Completed
3.	Reporting the reports of review results	Review team has reported the reports of review results to the regent, Regional Finance Agency, and the Audit Board of the Republic of Indonesia.	Completed

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Table 11 summarizes that the reporting of the Regional Government Financial Statements review with *We Proli* by the Karanganyar Regency Inspectorate has followed the applicable regulations. This is indicated by the data and documents submitted.

1. The Review Result Notes
2. The Review Result Notes contains the conclusions of the review in documented in The Review Working Paper. The Review Result Notes is created for the regional organization if the reviewer concludes that a preparation of the Regional Government Financial Statements does not follow the Government Accounting Standards.
3. *We Proli* worksheet
   We Proli worksheet that is balanced is then attached to the report of review results.
4. The report of review results
   The report of review results is based on the The Review Working Paper and includes a review statement, comments, and additional information presented in in the form of letters (basics of review, objectives, goals, scope, conclusions, and recommendations, as well as follow-up to the results of the review). The report of review results has been submitted to the regional finance agency at Karanganyar, Karanganyar Regent, and the Audit Board of the Republic of Indonesia. The quality of the report of review results produced has met the requirements, without any correction from the the Audit Board of the Republic of Indonesia to the figures presented in the financial statements of the review results (Eda *et al*., 2017), meaning that result of the assessment by the Audit Board of the Republic of Indonesia is good.

CONCLUSION AND RECOMMENDATIONS

Based on the findings and discussion, this study concludes that the implementation of *We Proli* application in the Regional Government Financial Statements review in the Karanganyar Regency Inspectorate runs well. This is evident from the implementation of the stages of review using *We Proli* that follow the applicable laws and regulations. However, the implementation is limited in terms of preparation and application, which cause obstacles in using *We Proli* as an analytical procedure in the Regional Government Financial Statements review.

Based on the findings of the research, the following recommendations are proposed to the Inspectorate of Karanganyar Regency and further research:

1. creating a review team with members who are competent in accounting and have attended the Regional Government Financial Statements review training, as well as

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providing additional duration of training or consulting services to review team members with age limitation;

2. conducting education and training of the Regional Government Financial Statements review using *We Proli* with resource persons from the Audit Board of the Republic of Indonesia; as well as in-house training with internal instructors from Karanganyar Regency Inspectorate if there is budget limitation;
3. preparing a technical manual for using the *We Proli* application for the Regional Government Financial Statements review activities;
4. collaborating with Regional Finance Agency to determine the time limit for locking financial statements at regional management information system (SIMDA) and to improve Notes to the financial statements to ensure that the facilities and infrastructure, as well as the Regional Government Financial Statements review documents, are adequate; and
5. applying more comprehensive data collection techniques, such as in-depth interviews or questionnaires to yield better results for additional research on the application of the *We Proli* application to the Regional Government Financial Statements reviews.

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