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### THE INFLUENCE OF INTERNAL CONTROL TOWARD PUBLIC SERVICES OF BPJS KESEHATAN (SURVEY AT PRATAMA MEDIKA CLINIC, ANTAPANI, BANDUNG)

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#### ABSTRACT

This research aims to examine the influence of internal control toward public service of BPJS Kesehatan. This research uses quantitative research methods with the object of research is health workers at Medika Pratama Clinic, Antapani, Bandung. The sampling technique used in this research was saturated sampling technique. The result of this research that  $t_{\text{account}} 4,799$  is greater than  $t_{\text{table}} 2,037$  with significance rate is 0,05. This means that H0 rejected and H1 accepted, its means that the internal control variable has an influence on public service of BPJS Kesehatan.

#### INTRODUCTION

Problems regarding public services are still under the spotlight in Indonesia. Reporting from online media kumparan.com, Member of the Indonesian Ombudsman, Dadan Suparjo Suharmawijaya, said that the Indonesian Ombudsman had received 9,000 complaints by July 2018. These complaints are generally related to land administration services, police, education and health. Complaints about land services are usually related to double certificate, where in the police service, the complaint is usually about a protracted delay in handling cases. Especially in health services, many complaints are found because health is a public service that is mostly used by the community, such as BPJS (Langkan, 2018).

Badan Penyelenggara Jaminan Sosial (BPJS) are legal entities that established by law to handle social security programs listed in Undang-undang No. 40 Tahun 2004 pasal 1 ayat 6 (Law No. 40 of 2004 article 1 paragraph 6). In Undang-undang No. 40 Tahun 2004 paragraf 11 (Law No. 40 of 2004 paragraph 11), BPJS is a transformation of the current social security provider and it is possible to form a new provider in accordance with the dynamics of social security developments. BPJS Kesehatan is directly responsible to the President and has the task of administering National Health Insurance for all Indonesians, especially for Civil Servants and retired of civil servants, Veterans, Pioneers of Independence and their families also business entities or ordinary people.

Reporting from online media-Okezone.com-the Badan Pengawas Keuangan (BPK) or the Supreme Audit Agency discovered the findings after conducting an examination of BPJS Kesehatan. The finding is a weakness of the Internal Control System (SPI) and non-compliance with statutory provisions. Meanwhile, in its implementation in the field, based on research conducted by Widiastuti (2017) regarding the services of the Health Social Security Administration (BPJS) in West Java, it shows that there are problems that must be addressed in the form of systems, procedures, human resources (medical personnel), and infrastructure. and have not applied the principle of responsiveness to community needs in order to improve the quality of public services in the health sector in West Java.

Problems that often exist in public services are less responsive, less informative, less accessible, weak coordination, too bureaucratic, less willing to listen to complaints/ suggestions/ aspirations of the community and inefficiency problems are suspected as a result of the lack of transparency and standardization of public services. If services have been provided according to clear standards regarding costs, time, procedures and administrative requirements, people will certainly be able to experience quality public services (LAN, 2009).

The way that public services do, namely ensuring that the services provided have followed clear standards is to carry out internal control. COSO in Reding (2013) defines internal control as a process that is influenced by directors, management and other personnel, which is designed to provide adequate assurance about the achievement of objectives related to operational activities, financial reporting, and compliance with applicable laws.

Reporting from the online media Tribun news (Eko Sutriyanto, 2018), Director of BPJS Health Service Guarantee, Maya Amiarmy explained that FKTP is expected to be able to optimize its function as a gate keeper in providing health services, so that referral rates can be controlled according to medical needs. Where the future effect will be, health financing will become more controlled.

However, based on the phenomenon found in the Medika Pratama Clinic, Antapani, the internal control is still not optimal. This has an impact on delays in the process of providing public services. Based on the information obtained from the operational manager of the Medika Pratama Clinic, Antapani, these

obstacles include the low commitment of doctors and employees and the suboptimal Key Performance Indicator (KPI). The impact of KPI that is not optimal is that the performance appraisal cannot be carried out properly, so that the management has difficulty in assessing the performance and improving the performance of its public services. Organizational performance targets are also unclear due to the absence of clear descriptions and documents that specifically describe performance targets. Referring to the theory of internal control that was previously mentioned, these obstacles can be minimized by implementing good internal control.

## **LITERATURE REVIEW**

Undang-Undang Republik Indonesia Nomor 25 Tahun 2009 (The Law of the Republic of Indonesia Number 25 of 2009) concerning Public Services defines Public Services as follows:

"Public service is an activity or a series of activities in order to fulfill service needs in accordance with statutory regulations for every citizen and resident of goods, services and administrative services provided by public service providers."

Lembaga Administrasi Negara (LAN) or The State Administration Agency (2009) explains that public service is an act of providing goods and services to the community by the government in the context of its responsibilities to the public, either directly or through partnerships with the private sector and the community, based on the type and intensity of community needs, the ability of the community, and the market. In the administration of public services, the administering parties, either government or private, are responsible for carrying out services in order to meet the needs of the community in accordance with laws and regulations.

The principles in administering public services according to Surjadi (2009) are:

- a. Legal certainty-laws and regulations that guarantee the implementation of public services in accordance with the needs and sense of public justice.
- b. Openness-each service recipient can easily access and obtain information about the desired service.
- c. Participatory-public services are expected to be able to encourage community involvement in the delivery of public services by paying attention to the aspirations, needs and expectations of the community.
- d. Accountability-the process of providing public services must be accountable in accordance with statutory provisions.
- e. In the public interest-in providing public services, personal and / or group interests must not be prioritized.
- f. Professionalism-service providers must have competences in accordance with their respective fields of work.
- g. Equality of rights-the provision of public services is not discriminatory in the sense that it does not differentiate between ethnicity, race, religion, class, gender, and economic status.

h. The balance of rights and obligations-fulfillment of rights must be in proportion to the obligations that must be carried out by both the provider and the recipient of the service.

As a party who wants to get good and satisfying service, Moenir (2015) explains that the embodiment of the desired service is:

- a. There is convenience in managing interests with fast service, without any deliberate obstacles.
- b. Obtaining fair service without grumbling, satire, or other words that lead to requests for something, either for administrative reasons, or other reasons that hinder service.
- c. Receive the same treatment in services for the same interests, orderly, and indiscriminately.
- d. Honest and straightforward service, meaning that if something happens or is found that can hinder the delivery of services, the organizer will notify the recipient of the service.

Internal control is a process designed and implemented by management that can provide adequate assurance with respect to matters concerning operational activities, reporting and compliance with laws and regulations. Designing control systems to ensure that tasks are completed and objectives are achieved is the responsibility of management. Managers are responsible for establishing controls, maintaining them, modifying what to change, and paying attention to the information provided by the control system (Tunggal, 2016).

According to Tuanakotta (2014), the definition of internal control is a process that is designed, implemented and maintained by those who are responsible for governance and management and other employees to provide reasonable assurance regarding of achievement of the entity's objectives with regard to financial reporting reliability, effectiveness and efficiency of operations (business activities), and compliance with statutory provisions.

COSO in Reding (2013) states that there are five component of internal control, namely:

### ***Control Environment***

The organizational control environment covers all areas of the organization and affects how individuals understand the internal control. This basic component is the basis for an organization and every part of the organization in exercising internal control. The control environment is a combination of standards, processes, and structures that establish the basis for the implementation of internal control in an organization.

The history and culture of the organization directly influence the control environment. If organizational goals are achieved due to the control environment that is implemented effectively, it will produce an organizational culture that encourages integrity and awareness of controls.

Tunggal (2016) describes the factors that affect the control environment:

- a. Communication and implementation of integrity and ethical values, an entity needs to establish ethical standards and behavior which are communicated to employees and implemented through daily practices.
- b. Commitment to competence, management must be able to determine the level of competence for a particular job and translate it into the level of knowledge and expertise required.
- c. Participation from the board of commissioners or audit committee, the board of commissioners and the audit committee must take the responsibility seriously and actively oversee the entity's accounting and reporting policies and procedures.
- d. Management's philosophy and operating style, management is responsible for establishing, maintaining and overseeing the entity's internal control. Management's philosophy and operating style can significantly influence the quality of internal control.
- e. Organizational structure, organizational structure determines how authority and responsibility are delegated and supervised. The organizational structure provides a framework in which the activities of the entity are planned, carried out, controlled and reviewed to achieve the objectives of the entity as a whole.
- f. Given the authority and responsibility, control environmental factors include how the authority and responsibility for operating activities are determined and how reporting relationships and levels of authority are determined.
- g. Human resource policies and practices, the entity should have clear personnel policies regarding hiring, orientation, training, evaluation, mentoring, promotion, payroll and corrective action.

### ***Risk Assessment***

Risk assessment involves an iterative, dynamic process to identify and assess risks to achieving objectives. Risk itself is defined as the likelihood that an event will occur and adversely affect the achievement of the entity's objectives, as well as the risk to the achievement of those objectives of all entities considered relative to the established risk tolerance. Risk assessments form the basis for determining how risks will be acted upon.

### ***Control Activities***

Control activities are actions taken by management, the board of directors, and other parties to mitigate risks and increase the likelihood that the stated goals and objectives will be achieved. One important concept that is common to all control activities is the concept defined by COSO as segregation of duties. Segregation of duties is the separation of control activities between different people to reduce the risk of errors or improper actions taken by each individual. There are many generally recognized control activities that exist within a well-designed internal control system, including: (1) Performance review and follow-

up, (2) Authorization (approval), (3) IT access control activities, (4) Documentation (precise and comprehensive), (5) Physical access control activities, (6) IT application control activities (input, process, output) (7) Independent verification and reconciliation.

### ***Information and Communication***

Information that is relevant, accurate, and timely must be made available to individuals at all levels of the organization who need that information to conduct business effectively. Sources of information can be in the form of internal or external sources obtained through continuous communication processes. The results of the communication process will be used to support the functions of other components of internal control. Organizational culture plays an important role in communicating its priorities. Organizations that adopt a culture of integrity and transparency have an easier time communicating than other organizations.

### ***Monitoring Activities***

Monitoring activities consist of ongoing evaluations built into business processes at different levels of the entity that provide timely information sustainable. Separate evaluations are carried out on a periodic basis, will vary in scope and frequency depending on the risk assessment, the effectiveness of ongoing evaluations, and other management considerations. The findings are then evaluated based on the criteria set by the regulator, standard-setting body, or management and the board of directors, and the deficiencies or deficiencies found will be communicated to management and the board of directors.

## **METHODS**

The research method used in this research is descriptive quantitative method, namely research that tries to provide an in-depth picture of the present state. Lehmann (1979) in Yusuf (2014) explains that quantitative descriptive research aims to describe systematically, factually and accurately about the facts and characteristics of certain populations, or to try to describe phenomena in detail. This study uses a survey method. Nazir (2013) explains that the survey method is carried out to obtain facts from existing symptoms and seek factual information.

The research method used by the author in this study is an explanatory method. Nuryaman and Veronica (2015) explain that explanatory research is research whose purpose is to obtain answers about how and why a phenomenon occurs, which aims to explain or prove how the relationship between research variables is. This relationship can take the form of correlation and causality (cause and effect).

The population in this study were 53 employees at the Medika Pratama Clinic, Antapani. The sampling technique used is saturated sampling, which is a sampling technique if all members of the population are used as samples (Sugiyono, 2014).

Hypothesis testing is one way in statistics to test population parameters based on sample statistics, to be accepted or rejected at certain significance (Supangat, 2014). The t test is used to prove statistically whether there is a positive relationship and a significant influence of Internal Control Toward Public Services of BPJS Kesehatan. Where the null hypothesis ( $H_0$ ) is a hypothesis about the absence of influence and the alternative hypothesis ( $H_a$ ) is a hypothesis that shows an influence.

### RESULTS AND DISCUSSION

Regression analysis is used to determine whether there is a relationship between one independent variable and a dependent variable. There the result in this research using simple linear regression model equation, determination coefficient, and hypothesis result using the help of the SPSS program:

**Table 1.** Result of Simple Linier Regression Analysis

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	29.409	7.170		4.102	.000
	Internal Control	.486	.101	.647	4.799	.000
Source: The Output Result						

**Table 2.** Result of Determination Coefficient Analysis

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.647 <sup>a</sup>	.418	.400		3.34326
a. Predictors: (Constant), Internal Control					
b. Dependent Variable: Public Service					
Source: The Output Result					

**Table 3.** Result of Hypothesis Test

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	29.409	7.170		4.102	.000
	Internal Control	.486	.101	.647	4.799	.000
a. Dependent Variable: Public Service						
Source: The Output Result						

Based on the results of the three tables above, it can be explained as follows:

1. Internal control has an influence toward the public service of BPJS Kesehatan. Meanwhile, the magnitude of the influence of internal control in contributing to public services of BPJS Kesehatan was 41.8%. According to previous research, these findings support of the results conducted by Arvianita (2015), which shows that internal control has a positive and significant influence on the effectiveness of health services. As well as in other research conducted by Maharani, Septarina and Siti (2013) which shows that internal control affects employee performance in the medical service division.
2. Based on the description above, it can be concluded that internal control is a system designed and implemented by management which is expected to effectively enable tasks or jobs to run smoothly and organizational goals can be achieved. With the implementation of good control, public services can be provided effectively. So the better the internal control is implemented, the better the public services provided.
3. The magnitude of the positive correlation value indicates that the internal control variable is able to explain the public service of BPJS Kesehatan variables, although the value is still relatively small. This is because there are still weaknesses from several variable indicators.
4. Suggestions for improvements that must be made to cover these weaknesses, are:

***Improve internal control:***

- 1) Improve the integrity and management of human resources, and build an effective control environment that can help the organization achieve its goals.
- 2) Improve risk assessment and anticipate things that can hinder the service process.
- 3) Increase control activities to reduce errors and other things that can hinder service, as well as implement control activities based on predetermined policies.
- 4) Improve communication both internally and externally so that the information obtained is easy to obtain and can be used as a support for decision making.
- 5) Perform regular monitoring and evaluation to correct errors found when monitoring is carried out.

***Improve the public service of BPJS Kesehatan:***

- 1) Take firm action against violations or deviant findings by imposing sanctions in accordance with applicable regulations.
- 2) Take corrective action on the system applied by making criticism and suggestions from patients as one of the considerations
- 3) Evaluating and improving the things that need to be changed based on the activity report per period.
- 4) Provide training that can improve employee competence and can assist employees in providing public services.

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