



EVALUATION OF KENES APPLICATION IMPLEMENTATION IN AUDIT AND ACCOUNTING AT THE INSPECTORATE OF DIY

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Abstrak

Program magang merupakan bagian dari kebijakan Merdeka Belajar Kampus Merdeka (MBKM) yang bertujuan untuk memberikan pengalaman kerja langsung kepada mahasiswa. Dalam konteks Inspektorat Daerah Istimewa Yogyakarta (DIY), magang dilakukan untuk memahami implementasi sistem informasi digital dalam proses audit dan akuntansi, khususnya melalui penggunaan aplikasi Kenes DIY. Aplikasi ini dikembangkan untuk meningkatkan efisiensi, transparansi, dan akurasi dalam verifikasi dana realisasi anggaran. Namun, dalam praktiknya, masih terdapat beberapa kendala, seperti kurangnya pemahaman pengguna dan keterbatasan integrasi dengan sistem lain.

Metode yang digunakan dalam aktivitas magang ini adalah analisis dokumen, serta diskusi dengan pegawai Inspektorat DIY terkait proses audit dan akuntansi dengan aplikasi Kenes DIY. Teknik analisis dokumen ini dilakukan dengan mengamati, memeriksa dan meverifikasi data-data berupa dokumen yang telah di input ke dalam aplikasi tersebut. Hasil penelitian menunjukkan bahwa aplikasi Kenes DIY mampu meningkatkan efisiensi dalam pengelolaan data audit, mempercepat proses verifikasi dokumen keuangan, serta meminimalisir kesalahan dalam pencatatan dan pelaporan. Selain itu, sistem ini memberikan transparansi yang lebih baik dalam proses pengawasan keuangan daerah. Namun, masih terdapat beberapa kendala dalam adopsi teknologi ini, terutama dalam hal pelatihan SDM dan integrasi dengan sistem lain yang sudah berjalan.

Secara keseluruhan, penerapan sistem informasi digital melalui aplikasi Kenes DIY di Inspektorat DIY telah memberikan dampak positif terhadap efektivitas audit dan akuntansi. Diharapkan adanya pengembangan lebih lanjut dalam sistem ini untuk meningkatkan kualitas tata kelola keuangan daerah secara menyeluruh.

Kata kunci: Magang, Audit, Akuntansi, Kenes DIY, Inspektorat DIY.

Abstract:

The internship program is part of the Merdeka Belajar Kampus Merdeka (MBKM) policy, aimed at providing students with direct work experience. In the context of the Regional Inspectorate of the Special Region of Yogyakarta, the internship focuses on understanding the implementation of digital information systems in audit and accounting processes, particularly through the use of the Kenes DIY application. This application is developed to enhance efficiency, transparency, and accuracy in verifying

budget realization funds. However, in practice, several challenges remain, such as limited user understanding and integration constraints with other systems.

The methods used in this internship include document analysis and discussions with Inspectorate DIY staff regarding audit and accounting processes using the Kenes DIY application. The document analysis technique involves observing, examining, and verifying data in documents that have been input into the application. The findings indicate that the Kenes DIY application improves efficiency in audit data management, accelerates the verification of financial documents, and minimizes errors in recording and reporting. Additionally, the system enhances transparency in regional financial oversight. However, challenges persist in adopting this technology, particularly regarding human resource training and integration with existing systems.

Overall, the implementation of digital information systems through the Kenes DIY application at the Inspectorate DIY has positively impacted the effectiveness of audit and accounting processes. Further development of this system is expected to enhance the overall quality of regional financial governance.

Keywords: Internship, Audit, Accounting, Kenes, Inspectorate.

A. INTRODUCTION

The Regional Government of the Special Region of Yogyakarta has launched the Kendali Keistimewaan (Kenes) application to improve transparency and accountability in managing Special Funds (Danais). This application allows the public to monitor the use of Danais directly through a digital platform. The Head of Planning and Special Control of Paniradya Kaistimewan, Tri Agus Nugroho, stated that Kenes was developed to facilitate the monitoring and control of Danais following good governance principles.

The public can access the Kenes application by visiting <https://kenes.jogjaprov.go.id> and logging in using a "public" account. Through this platform, users can view information regarding the budget ceiling of Danais managed by the DIY Government, as well as monthly targets and realizations. However, public access is limited to dashboard menu information only.

The launch of Kenes was also driven by the increasing number of Regional Government Organizations (OPDs) implementing Danais-funded activities at the provincial, district, city, and village levels. This application serves as a tool for Danais implementers to report on activity progress and for Paniradya as the Danais planning coordinator to monitor these activities.

Besides the dashboard menu, Kenes provides features for OPDs to input information regarding Budget Implementation Documents and Operational Activity Plans (ROPK). The ROPK is prepared at the beginning of activities and serves as a target reference in implementation, reported monthly. Through transparent monitoring via Kenes, deviations between planning and realization are expected to be minimized, enabling OPDs and Danais-implementing villages to be more precise



in accelerating activity implementation according to established targets.

In the context of supervision, the Inspectorate DIY uses Kenes as one of the information sources to monitor budget realization and ensure alignment between planning and program execution. The data available in this application can be used as a reference in internal audits and evaluations of Danais usage. However, the effectiveness of supervision through this system depends on the accuracy of the input data and the alignment between digital reports and real field conditions.

Despite offering transparency in internal supervision, the implementation of Kenes still faces several challenges. One major challenge is the accuracy of data entered into the application. Kenes heavily relies on reports from each OPD or institution managing Danais. If there are delays or discrepancies in reporting, the information displayed on the dashboard becomes less valid. Without strict verification mechanisms, inaccurate or outdated data can mislead the public and decision-makers.

Moreover, the readiness of human resources at the Inspectorate DIY also poses a challenge. Not all auditors have sufficient understanding and skills in using digital systems like Kenes. If users do not understand how to input data correctly or lack a strong commitment to regularly update information, the accuracy and effectiveness of this application could be compromised. In the long run, this may hinder optimal supervision.

Solutions to overcome these challenges include implementing routine verification and validation mechanisms,

involving direct oversight of data input by the Inspectorate DIY. This can be achieved through intensive training for Inspectorate DIY personnel to ensure they understand how to use the application effectively. Additionally, a clear commitment to periodic data updates and regular supervision to ensure alignment between input reports and actual field conditions is needed.

B. IMPLEMENTATION AND METHODS

The internship was carried out at the Inspectorate of DIY, which is an internal oversight agency of the regional government. The internship lasted for four months, starting from August 5 to December 5, 2024. The participants were students from the Diploma III Accounting Program at Jenderal Soedirman University, who had an interest in the fields of audit, accounting, and government information systems. Through this internship, participants gained insight and direct experience in the internal audit process as well as the application of digital information systems in government accounting.

The method applied in this internship was on-the-job training, where participants were involved in daily activities at the DIY Inspectorate. During the internship, participants observed the internal audit process conducted by auditors, including the use of the Kenes DIY application in audit data management. In using the Kenes DIY application, participants were given the opportunity to practice by analyzing and verifying financial reports related to the use of special funds issued by various OPDs, then inputting the analysis results into the Kenes DIY application. This

activity was supported by discussions and guidance from Inspectorate DIY staff to help participants gain a deeper understanding of the audit system and the implementation of digital technology in government. Participants also received training on the features and benefits of the Kenes DIY application, as well as how to use it in the audit process.

The routine schedule for filling out the Kendali Istimewa Information System (KENES) for OPDs includes yearly, monthly, and quarterly entries. At the beginning of the year, the Organization and DPA menu is filled in, where the SUBKEGIATAN code follows the code listed in the DPA/SIPD, and the Operational Plan for Physical and Financial Implementation (ROPK) is prepared for each output indicator. For monthly data entry, the monitoring menu records the progress of activities each month, no later than the 5th of the following month, accompanied by the upload of documentation/output each month in the Indicator section. For quarterly data entry, documentation of activities is uploaded in the Monitoring menu.

C. RESULT AND DISCUSSION

The evaluation of the implementation of the Kenes DIY application at the Inspectorate DIY shows that although this application provides benefits in improving audit efficiency, there are still several issues that need to be addressed. One major challenge is the lack of employee understanding of the application's features, which hinders its optimal use in the audit process. Auditors and staff involved still require time to adapt, especially in inputting and analyzing

data effectively. In addition, technical constraints such as system capacity limitations and accessibility disruptions have caused delays in some audit processes. Another factor is the lack of maximum integration with other financial systems, which hampers automatic data synchronization.

Besides technical issues and human resource limitations, the evaluation also shows that the level of transparency in supervision has improved. Data available in Kenes DIY can be accessed by various stakeholders, including auditors, government officials, and the general public through a public account. This allows for better monitoring of the use of Special Funds (Danais). However, this success must still be supported by improvements in the validity of the input data, as some information in the system has not yet been updated regularly by the relevant parties. If the available data is inaccurate or delayed, the effectiveness of the oversight expected from this application will be reduced.

Based on the evaluation of the above issues, several recommendations can be implemented to improve the effectiveness of the Kenes DIY application. First, regular training for auditors and other users is necessary to ensure they better understand how the application works and can use it optimally. According to Norma Fitria (2023), in this new industrial era, one cannot be separated from the dynamics of international economic activities, where skills and human resource capabilities are required to be more competent to enhance work activities within organizations. Therefore, the Inspectorate must improve the quality of



human resources (HR) through continuous training and competency development. With the increasing complexity of regional financial management and the digitization of the audit system, auditors and staff involved must have an in-depth understanding of the Kenes DIY application to use it optimally.

Regular training should not only cover the technical aspects of using the application but also include understanding financial regulations and digital-based audit governance. Additionally, training programs can be adjusted to the latest technological developments to ensure the Inspectorate remains adaptive to changes in financial oversight systems. Thus, improving HR competencies will directly contribute to audit effectiveness and transparency in managing regional special funds.

Second, enhancing information technology infrastructure capacity should be a priority to ensure that the application runs more stably and reduces the risk of accessibility disruptions. This can be achieved by increasing server capacity, improving data security systems, and ensuring the availability of responsive technical support services to address potential technical issues. Furthermore, periodic testing should be conducted to ensure that the system can handle increasing data loads as application usage grows.

Third, integrating the Kenes DIY application with other financial systems is necessary so that data synchronization can occur automatically without requiring manual input. This integration will reduce the risk of recording errors due to human error and ensure that

financial information generated is more accurate and reliable. With an integrated system, data from various departments or work units can be accessed in real-time and managed on a single platform, thereby expediting the analysis process and facilitating more accurate decision-making.

Additionally, an accounting information system connected to other financial systems will strengthen internal controls, enhance transparency, and support compliance with applicable regulations (Binus University, 2021). For this process to be effective, coordination is required between institutions involved in regional financial management, as well as the development of integration modules compatible with existing systems. One strategic step that can be implemented is the use of an Application Programming Interface (API), which allows the Kenes DIY application to connect and exchange data automatically with other financial systems. Thus, this integration not only improves the efficiency of regional financial administration but also ensures accountability and data accuracy in its management.

Fourth, stricter internal policies are required concerning data updates in the application. Each OPD responsible for financial reports should be given clear deadlines for periodic data entry. Additionally, the system should be capable of providing automatic notifications to users who have not updated their data according to the designated schedule. By implementing stricter oversight on timeliness and data validity, the Kenes DIY application can more effectively support transparency

and accountability in regional financial management.

The Kenes DIY application has brought changes to the audit and financial supervision system at the Inspectorate DIY. Although challenges remain, various improvements have shown promising results. With the implementation of the proposed recommendations, it is hoped that this application will become increasingly reliable in supporting a more effective, transparent, and accurate audit system.

Below are details of recommendations that can be applied by the regional government to optimize the Kenes DIY application.

No	Recommendation	Description	
		Expected Outcome	Required Actions
1	User training and guidelines.	Users better understand the application's features and can use them optimally.	Conduct regular training and prepare application user guides.
2	IT Infrastructure Improvement.	The application is more stable, faster, and experiences fewer technical disruptions.	Increase server capacity, improve data security, and provide technical support.
3	Integration with Financial Systems.	Automatic synchronization between Kenes DIY and other financial systems.	Use API and integration modules with other systems.

4	Data Update Policy.	More accurate data, timely updates, and improved audit transparency.	Establish a data update schedule, implement automatic notifications, and conduct periodic monitoring.
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D. CONCLUSION

Summary

The implementation of the Kenes DIY application at the Inspectorate DIY has contributed positively to increasing efficiency and transparency in the audit process. The use of this application allows auditors to verify data more quickly and accurately, reduce recording errors, and improve accessibility to financial information for relevant stakeholders. However, several challenges still need to be addressed, particularly related to human resource readiness, integration with other systems, and the stability of the digital infrastructure used.

Suggestions

To enhance the effectiveness of the Kenes DIY application, several steps need to be implemented. First, conduct regular training for auditors and staff to improve their understanding of application features. Second, improve information technology infrastructure to ensure system stability and data security. Third, accelerate the integration of the application with other financial systems to reduce manual recording errors. Fourth, implement a periodic data update policy with an automatic notification



mechanism to improve information accuracy. Finally, conduct regular evaluations to identify challenges and opportunities for further development. With these measures, the Kenes DIY application can be optimized to support transparency and accountability in regional financial management.

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