



## **AUDIT ANALYSIS IN THE DIY INSPECTORATE INSPECTION REPORT WITH AN INFORMATION SYSTEM DIGITIZATION APPROACH**

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### Abstract

This research analyzes the causes of financial findings in the DIY Inspectorate's Audit Report (LHP) with a digital information system-based approach. The purpose of this internship is to gain practical experience in financial auditing, especially in identifying discrepancies, ineffective budget management, and completeness of supporting documents. Digitalization is expected to increase audit efficiency and facilitate the identification of financial problems. Research methods included analyzing financial statements, reconciling document discrepancies, and evaluating the current audit process. The use of digital tools accelerates data management and increases the transparency of financial statements, allowing discrepancies between documents and actual financial data to be quickly identified.

The results showed that the DIY Inspectorate's financial findings were caused by inadequate recording, a lack of understanding of financial procedures, and weaknesses in archiving and document review. Recording errors often occur due to slow and inaccurate manual systems. Document review is also suboptimal due to the large volume of documents. Implementing an integrated digital information system enables faster and more efficient identification, improving the accuracy and transparency of financial reporting. The study recommends further digitization in the audit and financial management of the DIY Inspectorate, including training staff in the use of digital tools and strengthening digital filing systems to prevent similar findings in the future. The use of integrated digital information systems is an important step in improving the transparency and accuracy of financial reporting in the public sector.

**Keywords:** Financial audit, financial findings, digitization, audit efficiency, budget management, financial records

### Abstrak

Penelitian ini menganalisis penyebab temuan keuangan dalam Laporan Hasil Pemeriksaan (LHP) Inspektorat DIY dengan pendekatan berbasis sistem informasi digital. Tujuan magang ini adalah memperoleh pengalaman praktis dalam audit keuangan, khususnya dalam mengidentifikasi ketidaksesuaian, pengelolaan anggaran yang tidak efektif, dan kelengkapan dokumen pendukung. Digitalisasi diharapkan meningkatkan efisiensi audit serta mempermudah identifikasi masalah keuangan. Metode penelitian mencakup analisis laporan keuangan, pencocokan perbedaan dokumen, dan evaluasi proses audit yang berjalan. Penggunaan alat digital mempercepat pengelolaan data dan meningkatkan transparansi laporan keuangan, memungkinkan identifikasi cepat terhadap ketidaksesuaian antara dokumen dan data keuangan yang sebenarnya.



Hasil penelitian menunjukkan bahwa temuan keuangan di Inspektorat DIY disebabkan oleh pencatatan yang tidak memadai, kurangnya pemahaman prosedur keuangan, serta kelemahan dalam pengarsipan dan verifikasi dokumen. Kesalahan pencatatan sering terjadi akibat sistem manual yang lambat dan kurang akurat. Verifikasi dokumen juga kurang optimal karena volume dokumen yang besar. Penerapan sistem informasi digital yang terintegrasi memungkinkan identifikasi lebih cepat dan efisien, sehingga meningkatkan akurasi dan transparansi laporan keuangan. Penelitian ini merekomendasikan digitalisasi lebih lanjut dalam audit dan pengelolaan keuangan Inspektorat DIY, termasuk pelatihan staf dalam penggunaan alat digital serta penguatan sistem pengarsipan digital untuk mencegah temuan serupa di masa depan. Penggunaan sistem informasi digital terintegrasi menjadi langkah penting untuk meningkatkan transparansi dan akurasi laporan keuangan di sektor publik.

**Keywords:** Audit keuangan, temuan keuangan, digitalisasi, efisiensi audit, pengelolaan anggaran, pencatatan keuangan.

## **A. INTRODUCTION**

The Inspectorate of the Yogyakarta Special Region (DIY) plays a crucial role in overseeing local financial management, including by auditing local government financial reports. In performing its duties, the DIY Inspectorate uses information systems to manage financial data and audit results. However, the current system is not fully integrated, so financial data management is still inefficient and prone to errors. In addition, the process of archiving and reviewing documents takes a long time, which affects the accuracy and speed of report preparation. However, there is a great opportunity for the DIY Inspectorate to improve the efficiency of data management by adopting more modern and integrated digital technology. This move has the potential to increase the transparency and effectiveness of regional financial supervision.

The main problems include inaccuracies in the recording of financial data, the lack of an integrated information system, and the slow audit process due to limited access to real-time data. To overcome these problems, the proposed solution is the implementation of a digital information system that can integrate financial and audit data management in one platform, enabling real-time data monitoring and analysis. The steps taken included integrating information systems, digitizing document archiving, and training staff to optimize the use of the new

technology. The implementation of this solution resulted in an integrated information system aimed at improving the efficiency of data management and audit processes. The active involvement of the DIY Inspectorate in the implementation of this solution is a key factor in ensuring the success and optimization of the implemented system.

The results of implementing this solution include an integrated information system, more efficient document management, and increased effectiveness in the audit process. In addition, employees trained in the use of the new system will contribute to increased productivity and accountability in the financial management of the DIY Inspectorate.

## **B. IMPLEMENTATION AND METHODS**

This internship program will be held at the Inspectorate of the Special Region of Yogyakarta (DIY) located at Jalan Cendana No. 40, Semaki, Umbulharjo District, Yogyakarta City. The internship will take place from August to December 2024, according to the schedule of Merdeka Learning Campus Merdeka Certified Internship Program (MBKM). The purpose of this program is to provide practical work experience, especially in the field of financial accounting and auditing in the public sector.

The interns come from the Diploma III Accounting program, Faculty of Economics and Business, Universitas Jenderal Soedirman. They have basic knowledge in accounting, financial

management, and auditing, with the aim of honing practical skills that support career development in the world of work. Through this internship program, participants are expected to apply the theories they have learned on campus and develop the ability to analyze financial reports, as well as manage and supervise budgets in government agencies.

The method applied in this internship is on-the-job training, which provides an opportunity for participants to learn through real experience in the work environment. The main focus of the internship includes analyzing financial statements, examining financial documents, and reviewing budgets to ensure compliance with applicable regulations. In addition, participants also participate in the internal audit process, so as to deepen their understanding of audit procedures and agency performance evaluation.

The materials organized during this internship include

- a. Financial statement analysis practice  
 Interns analyzed local government financial reports audited by the DIY Inspectorate, including checking for compliance with applicable regulations and identifying accounting errors.
- b. Document review and verification practices  
 Involve participants in internal audits, review of expenditure documents, and evaluation of compliance with established budget management standards.
- c. Review of the Work and Budget Plan (RKA)  
 Interns will be involved in reviewing the RKA to ensure that the budget complies with applicable policies and regulations, and that it is being used efficiently.
- d. Implementation of financial information system  
 Use of software and digital information systems to facilitate the management and analysis of government financial data.

### C. RESULTS AND DISCUSSION

To overcome the obstacles in managing financial data and audit reports, which are still separated in the Inspectorate of Yogyakarta

Special Region (DIY), the proposed solution is the implementation of an integrated digital information system. This system aims to combine financial data and audit reports in one platform, making it easier to monitor and analyze data in real time. This system will make the audit process faster, more transparent and more accurate. In addition, the system's automatic data verification and reconciliation functions can reduce errors due to manual management and minimize delays in the preparation of financial reports.

The implementation of this solution resulted in an integrated digital information system that supports more efficient management of financial and audit data. The success of this program can be measured by several indicators, such as the acceleration of the decision-making process, which previously took 3-5 days, can now be completed within 1-2 days after the system is implemented. In addition, the transparency of financial reports has increased significantly from a previously low level to a more optimal level. The efficiency of financial document management has also improved thanks to the digital system, which accelerates the archiving and data verification process.

The following is a comparison of performance indicators before and after the implementation of the digital information system at the Inspectorate of Yogyakarta Special Region:

Table 1. Indicators of success of digital information systems in the Yogyakarta Special Region Inspectorate

| Performance Indicators       | Implementation |          |
|------------------------------|----------------|----------|
|                              | Before         | After    |
| Decision Time                | 3-5 Days       | 1-2 Days |
| Report Transparency Level    | Low            | High     |
| Financial Statement Accuracy | Medium         | High     |
| Document filing efficiency   | Low            | High     |

This program was made possible thanks to several supporting factors, including the full support of the management of the DIY Inspectorate, which is committed to improving the efficiency of financial management through the application of technology. In addition, the existence of an adequate technology infrastructure in the Yogyakarta Inspectorate also plays an important role, as it enables the implementation of more sophisticated information systems and ensures smooth implementation.

Employees who already have basic IT skills play an important role in smoothing the transition to digital systems. However, there are some barriers to overcome, such as limited budget for further development and procurement of more complex software. Resistance to change is also a challenge, as some staff may find the new system difficult or unfamiliar. Technical barriers, such as the integration process between the legacy system and the new system, must also be overcome to ensure a smooth implementation.

Figure 1. Inspectorate Business Process Map

**D. CLOSING**

This study examines the factors that cause financial findings in the audit report (LHP) conducted by the Inspectorate of Yogyakarta Special Region (DIY) with a digital information system integration-based approach.

The results showed that most of the financial findings were caused by inaccuracies in financial recording, lack of understanding of financial procedures, and weaknesses in the filing system and document verification. The implementation of an integrated digital information system proved to be an effective solution for improving the efficiency and transparency of financial management.

The success of this program is supported by several key factors, such as the full commitment of the DIY Inspectorate's management, staff skills in using technology, and the availability of adequate infrastructure. However, there are obstacles to overcome, such as budget limitations for further system development and resistance to change among some staff who still need time to adapt.

Based on the analysis, several recommendations can be made to improve the effectiveness of this program. First, it is necessary to provide ongoing training for the staff of the DIY Inspectorate to ensure optimal use of the information system. Through regular training, staff will become more familiar and skilled in using the digital system, thereby improving the efficiency and accuracy of the audit and financial management processes. In addition, this training could include updates on the latest features of the information system, allowing staff to keep abreast of dynamic technological developments.

Second, the digital information system needs to be further developed to ensure better integration between the new and legacy systems. This step is important to avoid technical difficulties and to ensure that financial and audit data can be managed more efficiently. In



addition, the development of the system should be tailored to the specific needs of the DIY Inspectorate, including the addition of analytical functions to speed up monitoring and decision-making. With a more sophisticated and integrated system, the audit process and financial management can be faster, more efficient, and more transparent.

In the long term, strengthening digital information systems will be a major factor in improving accountability and transparency in the management of public funds. With a more integrated and efficient system, the DIY Inspectorate can better monitor budget utilization and ensure that public funds are managed responsibly. In addition, the development of this system will also strengthen public trust in local governments, as a more transparent audit and financial management process will be more accessible and understandable to various stakeholders.



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