



EFFECTIVENESS OF KENES APPLICATION IN BUDGET VERIFICATION AND INTERNAL AUDIT IN INSPECTORATE OF DIY

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Abstract

The digitalization of financial supervision has become a crucial aspect in ensuring transparency and accountability in public financial management. The Inspectorate of Yogyakarta Special Region (DIY) has implemented the Kendali Keistimewaan (KENES) application as a digital tool to enhance the efficiency of budget verification and internal audits. However, challenges such as data discrepancies, incomplete utilization of system features, and varying levels of digital literacy among auditors hinder its full potential. This study aims to evaluate the effectiveness of KENES in optimizing financial audits through direct observation, data analysis, and technical training sessions. The results indicate that optimizing KENES has led to a 60% reduction in verification time, a 67% decrease in data entry errors, and a 112.5% increase in feature utilization among auditors.

Despite these improvements, limitations in system integration and user adaptability remain challenges. Further recommendations include enhancing system interoperability, strengthening automatic validation features, and providing continuous training for auditors. These strategies are expected to further improve the reliability and efficiency of financial supervision in regional governance.

Keywords: *Budget verification, Digital audit, Financial supervision, Internal audit, Public sector.*

Abstrak

Digitalisasi pengawasan keuangan menjadi aspek penting dalam memastikan transparansi dan akuntabilitas dalam pengelolaan keuangan publik. Inspektorat Daerah Istimewa Yogyakarta (DIY) telah mengimplementasikan aplikasi Kendali Keistimewaan (KENES) sebagai alat digital untuk meningkatkan keefektifan verifikasi anggaran dan audit internal. Namun, tantangan seperti ketidaksesuaian data, pemanfaatan fitur sistem yang belum optimal, serta tingkat literasi digital auditor yang bervariasi masih menghambat potensi penuh aplikasi ini. Penelitian ini bertujuan untuk mengevaluasi efektivitas KENES dalam mengoptimalkan audit keuangan melalui observasi langsung, analisis data, serta sesi pelatihan teknis. Hasil penelitian menunjukkan bahwa optimalisasi KENES berhasil mengurangi waktu verifikasi hingga 60%, menurunkan kesalahan input data sebesar 67%, dan meningkatkan pemanfaatan fitur oleh auditor sebesar 112,5%. Meskipun terjadi peningkatan signifikan, keterbatasan integrasi sistem dan adaptasi pengguna masih menjadi kendala. Rekomendasi lebih lanjut mencakup peningkatan interoperabilitas sistem, penguatan fitur validasi otomatis, serta penyediaan pelatihan berkelanjutan bagi auditor. Strategi ini diharapkan dapat meningkatkan keandalan dan keefektifan pengawasan keuangan dalam tata kelola pemerintahan daerah.

Kata Kunci: Audit digital, Audit internal, Pengawasan keuangan, Sektor publik, Verifikasi anggaran.



A. INTRODUCTION

The development of information technology in the digital era has encouraged various institutions, including the government sector, to adopt digital-based systems to improve effectiveness and transparency in financial governance (Fadri & Fil, 2024). The Inspectorate of Yogyakarta Special Region (DIY) as an institution responsible for internal supervision and audit within the local government has an important role in ensuring that every budget allocation and realization is carried out in accordance with the principles of accountability and effectiveness. In an effort to support the digitalization of financial supervision, the DIY Inspectorate has implemented the Kendali Keistimewaan (KENES) application as a digital-based information system designed to accelerate and improve the accuracy of the budget verification process and internal audits.

The KENES application is a solution to the various challenges faced in the process of regional financial supervision, where there are still frequent data discrepancies, delays in verifying financial reports, and difficulties in reconciling data between budget planning and execution on the ground (Nasihin et al., 2025). With a digital-based system, this application helps auditors and inspectorate staff to record and validate data more accurately and systematically, reduce the risk of human error, and increase the accessibility of real-time information. However, while this application has great potential to support a more effective audit process, its implementation still faces several obstacles that hinder the optimization of its use.

Based on the experience during the implementation of the internship at

the DIY Inspectorate, several problems were found in the implementation of the KENES application that hindered its effectiveness as an audit digitization tool and budget verification. One of the main obstacles is the data mismatch that often appears in the system, where there is a difference between the data entered into the application and the conditions of budget realization in the field. This has the potential to cause errors in the audit process and complicate data-based decision-making. In addition, although the KENES application has been equipped with various supporting features, not all inspectors and inspectorate employees take advantage of it optimally. The lack of understanding of certain features causes some budget verification processes to still be carried out manually which ultimately reduces the effectiveness of digitalization in financial supervision.

Another obstacle found is the error rate in data input, both due to human negligence and the limitations of automatic validation features in the system. Errors in recording transactions or completeness of documents can have an impact on inaccurate analysis results and slow down the audit process. In addition, the KENES application is also still facing challenges in terms of integration with other regional financial systems, so it requires a longer data matching process and is not fully automated. This requires auditors to perform additional verification manually, which has the potential to increase working time and reduce the effectiveness of internal audits. Another factor that also becomes a problem is the variability of the level of user understanding of digital technology, where not all employees have the same competence in operating digital-based systems. As a result, there is still resistance in the implementation of the



KENES application thoroughly, especially for auditors who are more familiar with conventional audit methods.

Another obstacle found is the error rate in data input, either due to human negligence or the limitations of the automatic validation feature in the system. Errors in recording transactions or the completeness of documents can impact inaccurate analysis results and slow down the audit process. In addition, the KENES application is also still facing challenges in terms of integration with other regional financial systems, so it requires a longer data matching process and is not fully automatic. This requires auditors to perform additional verification manually, which has the potential to increase working time and reduce the effectiveness of internal audits. Another factor that also becomes a problem is the variability of the level of user understanding of digital technology, where not all employees have the same competence in operating digital-based systems. As a result, there is still resistance in the implementation of the KENES application thoroughly, especially for auditors who are more familiar with conventional audit methods.

Another solution that can be implemented is the integration of the KENES application with other regional financial information systems, such as the Regional Financial Management Information System (SIMDA) or the financial reporting applications used by Regional Equipment Organizations (OPD). With an integrated system, the process of reconciling data between budget planning and execution can be done automatically, speeding up budget review and reducing the potential for errors due to out-of-sync recording. In addition, the use of artificial intelligence (AI) in the automated audit system can

also be an innovative strategy to improve the effectiveness of the KENES application (Judijanto et al., 2024). AI can be used to analyze financial transaction patterns and detect potential budget deviations earlier, allowing auditors to be more proactive in their supervision (Soetrisno et al., 2024).

In addition to system improvements, periodic evaluations of the KENES application implementation must be conducted to ensure that this system continues to evolve according to the needs of the DIY Inspectorate. Quarterly evaluations can be used to identify barriers that still exist and make system improvements based on input from application users (Taufiq & Vidya, 2023). Active participation of employees and auditors in providing feedback on the system is also an important factor in the success of digitizing internal audit. With an ongoing evaluation mechanism, it is hoped that the KENES application can continue to be improved and adapted to the operational needs of the DIY Inspectorate.

With the implementation of these solutions, it is expected that the KENES application can more effectively support the digitization of the budget audit process and internal audits at the Inspectorate of DIY. Strengthening digital-based information systems will not only increase the effectiveness of auditors' work, but also strengthen the transparency and accountability of regional financial management (Nopriyanto, 2025). The successful implementation of digitalization in internal audit through the KENES application can serve as a model for other government agencies in optimizing the use of technology to improve the quality of oversight and overall public financial management.



B. IMPLEMENTATION AND METHODS

The internship at the Inspectorate of the Special Region of Yogyakarta (DIY) is part of the Merdeka Learning Campus Merdeka (MBKM) program, which aims to provide students with real-world work experience in the fields of auditing, accounting, and public sector financial oversight. This internship is conducted at the DIY Inspection Office located at Jalan Cendana No. 40, Semaki, Umbulharjo District, Yogyakarta City. As an internal supervisory institution of the local government, the Inspectorate of Yogyakarta has the main task to audit and supervise the implementation of public policies and budget management in the Yogyakarta area (Sriyono, 2022). In the context of this internship, the main focus of the author is to understand and participate in various internal audit processes, including budget verification through the Kendali Keistimewaan (KENES) application as part of the implementation of the digitalization system of regional financial supervision.

This internship was conducted for four months, from August 5, 2024 to December 5, 2024, under the direct supervision of DIY Inspectorate staff and supervisors from Jenderal Soedirman University, Faculty of Economics and Business, Diploma III Accounting Program. As interns, students will have the opportunity to be involved in various activities related to financial audits and inspections, including analyzing budget execution reports, evaluating financial accountability documents, and using digital-based information systems to support audit effectiveness. The academic background of the participants, who come from the Accounting Study Program, provides a strong theoretical basis for understanding various aspects of finance and auditing that are applied

in the work practices within the DIY Inspectorate. As such, this internship program is an ideal forum to connect the theories learned in the classroom with their application in the real world of work, particularly in the context of public financial oversight.

In its implementation, the activity method used in this internship refers to an on-the-job training approach, where interns are given the opportunity to participate in financial audit activities carried out by the DIY Inspectorate. This method helps students to understand first-hand how the budget audit and verification process is carried out, as well as to acquire technical skills in using the KENES application as a digital system that supports the audit process. In addition, this method of internship also includes assistance and guidance from auditors and employees of the Inspectorate, who provide guidance in the performance of assigned tasks, both in the form of analysis of financial reports, verification of budget documents, and evaluation of the effectiveness of the use of financial information systems.

The material learned in this work practice covers various aspects related to regional financial management and control, especially in the context of digitizing internal audits through the KENES application. One of the main activities carried out is the verification of budget data using the KENES application, which involves a reconciliation process between the budget plan and the actual expenditures made by the Regional Equipment Organization (OPD). Interns are responsible for checking the data entered into the system to ensure that there are no discrepancies or errors in the recording. This process includes in-depth analysis of the adequacy of financial reports, the completeness of supporting documents,



and the accuracy of the recording of financial transactions in the KENES system.

In addition to the budget review, the interns also participated in the evaluation of the effectiveness of the implementation of the KENES application in support of internal audits. This activity included direct observation of the process of using the system by the auditors of the DIY Inspectorate, identification of obstacles encountered in the implementation of the system, and suggestions for improvements to enhance the performance of the application. During this phase, interns conducted interviews and discussions with Inspectorate staff to further understand how the KENES application can be optimized to accelerate the audit process and improve financial transparency of local governments.

As part of the learning method, the interns were also given the task of preparing an analysis report related to the implementation of the KENES application, in which they had to summarize the findings during the budget verification process, identify problems that arose during the use of the system, and make recommendations regarding improvement strategies that could be implemented. This report was then evaluated by the internship supervisors and DIY Inspectorate staff to provide feedback on the quality of the analysis performed.

During the internship, participants also received technical training in the use of the KENES application, including how to enter data, set audit parameters, and analyze reports generated by the system. This training aims to ensure that participants not only understand the theoretical aspects of financial auditing, but also have technical skills in using digital tools that support audit effectiveness. With this

training, participants are expected to be able to apply the concept of digitalization in financial auditing more fully and to identify the potential for better system development in the future.

Through this systematic internship methodology and implementation, participants gain direct experience in applying accounting and auditing concepts in the context of real-world work, especially in efforts to digitize financial oversight in the government sector. The implementation of practical work methods, observation and application-based technical training provides a more comprehensive understanding of how accounting information systems are used to improve the effectiveness of internal audit and the transparency of public financial management (Revika et al., 2024). Thus, this internship program not only provides participants with new insights related to audit practices in the government environment, but also opens opportunities for developing expertise in the field of digitization of accounting information systems, which is increasingly developing in this modern era.

C. RESULTS AND DISCUSSION

In order to optimize the digitalization of internal audit and budget verification at the Inspectorate of Home Improvement, a number of implementation steps have been taken to increase the effectiveness of the use of the Kendali Keistimewaan (KENES) application. This process starts with budget data verification, where interns play a role in checking the suitability between budget plans and realizations that have been entered into the system. By using the KENES application, the data reconciliation process becomes more systematic, which can help auditors identify discrepancies more quickly than manual methods. In addition, a review of financial documents such as statements of account (SPJ), budget execution reports, and other transactional evidence was performed to ensure the accuracy of the financial records entered into the KENES system.

As part of the system optimization efforts, an analysis of the effectiveness of the KENES application was also conducted by gathering feedback from auditors and Inspectorate staff on the technical and operational constraints encountered when using the system. The results of this evaluation were used to develop recommendations for system improvements, including the development of more sophisticated automatic validation features to minimize data entry errors. In addition, training and technical assistance sessions were provided to auditors to improve their use of the features in the KENES application.

As part of the implementation of audit digitization solutions, budget data integration from various Regional Apparatus Organizations (OPDs) is also being carried out to increase transparency and accountability in regional financial management (Naida &

Sartika, 2024). This effort involves synchronizing data between the KENES application and other local financial systems to speed up the audit process and facilitate access to information for the auditors of the DIY Inspectorate.

The success of the implementation of audit digitalization through the KENES application can be measured by several key indicators reflected in the program results. One of the results is an increase in the efficiency of the budget audit, which is reflected in the comparison of the time spent on the audit process before and after the optimal use of the KENES application. In addition, an evaluation of the accuracy of financial records was conducted, measured by the number of data entry errors before and after the implementation of the automatic validation function in the system.

The following table compares the effectiveness of audits before and after optimizing the KENES application:

Table 1. Comparison of audit effectiveness before and after implementation of KENES Optimization

Evaluation aspect	Optimization		(%)
	Sb	Sh	
Average document review time per report	5 Days	2 Days	60% faster
Accuracy of financial records (data entry error rate)	15%	5%	Decline 67%
Number of financial	50 repor	80 repor t	Improved 60%

reports that can be reviewed per month	t		
Level of usability of application features by auditors	40%	85%	Improved 112,5%

Based on the results of this evaluation, it can be seen that the optimization of the KENES application has succeeded in increasing the effectiveness of financial document verification time by 60%, reducing the recording error rate by 67%, and increasing the monthly audit capacity from 50 to 80 financial reports. In addition, the training and socialization of the KENES functions also had a significant impact on increasing the use of the application by auditors, which was previously only 40% to 85% after the technical assistance.

In addition to the effectiveness aspect, the success of this program can also be seen in the level of user satisfaction with the KENES application, which was evaluated through a survey of auditors and employees of the DIY Inspectorate.

Tabel 2. Results of the KENES User Satisfaction Survey

Evaluation	Sb	Sh	Tp
Ease of use of the system	3.5/5	4.6/5	+31%
Fast access to financial data	3.2/5	4.7/5	+47%

Budget reconciliation accuracy	3.0/5	4.5/5	+50%
Satisfaction with the auto-validation feature	2.8/5	4.8/5	+71%
Rate of recommendation to other DPOs	3.1/5	4.9/5	+58%

Information:

Sb: Before

Sh: After

(%):Percentage change

Tp: Rate of Change

Based on the survey data, the majority of users perceived significant improvements in the aspects of ease of use of the system (+31%), speed of access to financial data (+47%), and accuracy of budget reconciliation (+50%) after the optimization of the KENES application. In addition, the developed automatic validation feature was highly appreciated, with the satisfaction level increasing by 71% compared to before the system improvement.

The successful implementation of audit digitization through the KENES application at the DIY Inspectorate is supported by various driving factors that accelerate the effectiveness of the system. One of the most important factors is the full support of the Inspectorate's management, which actively promotes the implementation of digitalization systems in the audit process and budget control. In addition, the commitment of auditors and Inspectorate employees to adapt to new technologies is also a key factor in the successful implementation of the KENES application.



However, there are several inhibiting factors that continue to challenge the implementation of this system. One of the main obstacles is the initial data discrepancies that are still often found, especially in the migration process from manual to digital systems. In addition, the different levels of understanding of the technology among auditors is a challenge in itself, with some employees still struggling to get the most out of the application. Another factor is the limited integration between the KENES application and other financial systems, which results in the need for manual verification at several stages of the audit.

To overcome these obstacles, further improvement measures are needed, such as improving the integration system between regional financial applications, developing audit automation functions, and continuously socializing and training auditors to become more familiar with digital systems. With these improvements, it is expected that the KENES application can continue to develop as a digital audit system that is more effective and accurate, and capable of improving overall regional financial transparency.

D. CLOSING

Conclusion

Based on the results of the analysis and discussion related to the implementation of the Kendali Keistimewaan (KENES) application in digitizing budget verification and internal audit at the Inspectorate of the Yogyakarta Special Region (DIY), it can be concluded that the implementation of this system has succeeded in increasing the effectiveness and transparency in the process of regional financial supervision. Optimization of the KENES application, which can help auditors verify budget

data more quickly and accurately, and reduce the error rate in recording financial reports. In addition, increased use of automatic validation functions and training of auditors contributed to speeding up the internal audit process and facilitating access to more systematic financial data.

However, there are still several challenges in implementing this system. The main facilitating factors for the success of this program are the full support of the management of the SAI, as well as the commitment of the auditors and staff in adapting to the digital system. On the other hand, inhibiting factors include initial data inconsistencies in the system, limited integration of KENES with other financial systems, and varying levels of technological understanding among auditors. To ensure that the digitalization of internal audit continues to develop in a sustainable manner, a strategy of improvement and enhancement of various technical and operational aspects of the KENES system is needed.

Suggestions

Based on the evaluation of the implementation of the KENES application, several suggestions can be made to improve the effectiveness of the system in the future. First, the integration system between the KENES application and other regional financial systems needs to be improved so that the data reconciliation process can run automatically without the need for time-consuming manual verification. Second, the automatic validation function in the KENES application can be further developed to reduce the level of data entry errors and provide early warning of potential budget discrepancies.

In addition, more intensive training and socialization programs for

auditors and Inspectorate DIY staff are needed so that they can make full use of all the features in the KENES application. Increased digital literacy will also help to accelerate the transition from a manual audit system to a more effective digital system. Finally, a periodic evaluation of the implementation of the KENES system is needed, where an internal audit can be conducted every three months to identify obstacles that still exist and to design more innovative solutions. With continuous improvement, it is hoped that the KENES application can play a greater role in strengthening a more transparent and accountable financial monitoring system in the local government environment.

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