



# **STRATEGY FOR EFFICIENCY OF MANAGEMENT OF OFFICIAL TRAVEL DOCUMENTS OF THE SECRETARIAT OF THE SUPERVISORS BOARD OF BPKH: IMPLEMENTATION OF TECHNOLOGY IN AUDIT AND REPORTING**

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## **Abstract**

*This study analyzes the effectiveness of travel document management and strategies to improve efficiency and accuracy in auditing and reporting within the Secretariat of the BPKH Supervisory Board. Evaluation is necessary to improve administrative and audit systems for more accurate and efficient reporting.*

*The research employs a qualitative descriptive approach through direct observation and interviews with the treasury department. Observations cover workflow, challenges, and internal control mechanisms, while interviews explore issues in report preparation.*

*Findings indicate challenges such as the loss of supporting documentation, which hinders audits. Internal controls have been implemented through transaction recording, but issues remain in the speed and accuracy of report preparation, especially with a high workload. Audits are generally conducted annually, but sudden audits require prompt document readiness.*

*This study concludes that while internal control systems are well-established, improvements are needed in document management and audit follow-ups to enhance administrative effectiveness and efficiency within the Secretariat of the BPKH Supervisory Board.*

**Keywords:** *Supervisory Board Secretariat, Document Management, Audit, Internal Control, Efficiency.*



### Abstrak

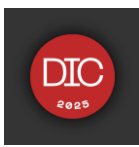
Penelitian ini menganalisis efektivitas pengelolaan dokumen perjalanan dinas serta strategi untuk meningkatkan efisiensi dan akurasi dalam audit dan pelaporan di Sekretariat Dewan Pengawas BPKH. Evaluasi diperlukan guna memperbaiki sistem administrasi dan audit agar laporan lebih akurat dan efisien.

Metode penelitian menggunakan pendekatan deskriptif kualitatif melalui observasi langsung dan wawancara dengan bendahara bidang. Observasi mencakup alur kerja, kendala, serta mekanisme pengendalian internal, sementara wawancara mendalami tantangan dalam penyusunan laporan.

Hasil penelitian menunjukkan adanya kendala seperti kehilangan dokumen pendukung yang menghambat audit. Pengendalian internal telah diterapkan melalui pencatatan transaksi, namun masih terdapat tantangan dalam kecepatan dan ketelitian laporan, terutama dengan beban kerja tinggi. Audit biasanya dilakukan tahunan, tetapi audit mendadak memerlukan kesiapan dokumen secara cepat.

Penelitian ini menyimpulkan bahwa meskipun sistem pengendalian internal sudah baik, masih diperlukan perbaikan dalam pengelolaan dokumen dan tindak lanjut hasil audit guna meningkatkan efektivitas dan efisiensi administrasi di Sekretariat Dewan Pengawas BPKH.

**Kata Kunci:** Sekretariat Dewan Pengawas, Pengelolaan dokumen, Audit, Pengendalian internal, Efisiensi.



## **A. INTRODUCTION**

Hajj Financial Management Agency (BPKH), especially the Secretariat of the Supervisory Board, the audit process requires various important documents such as Travel Documents, Accountability Reports, General Cash Books, and Treasury. The preparation of these documents follows the internal control mechanism that covers the expenditure cycle, including purchases, cash in the bank, and purchase orders.

One of the main challenges in preparing reports is the demand to work quickly and accurately. The high workload requires the treasurer of the Supervisory Board Secretariat to focus and be thorough in preparing financial reports related to the expenditures of the Supervisory Board Organ, such as travel tickets, daily allowances, and accommodation costs.

In addition, the Secretariat of the Supervisory Board is often the object of audits to ensure the accuracy of reports and compliance with budget use. Undocumented travel expenses can be a finding in the audit. Every expense transaction must be accompanied by evidence such as receipts, invoices, travel tickets, hotel invoices, and proof of vehicle rental. One problem that often arises is the loss of boarding passes before they are documented, so a statement of loss must be made.

In the audit process, BPKH has internal auditors from the Internal Audit division and external auditors from the Audit Board of Indonesia (BPK). Routine audits are conducted once a year with a mechanism for sending Accountability Reports in soft copy form through the finance division and inputted into the Budget Disbursement Application System (SAPA). However, sometimes sudden audits are conducted by BPK, causing the Secretariat of the Supervisory Board to immediately prepare the necessary documents quickly and accurately. After the audit is completed, the results will be in the form of recommendations if there are still documents that need to be

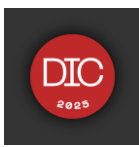
completed. If there are no additional notes, the report is considered complete and in accordance with audit standards.

In the evaluation of the audit process, document collection has followed the established procedures, but there are still some obstacles such as the loss of supporting documents and the slow process of preparing reports due to the high volume of work. Therefore, several corrective steps are needed to improve efficiency and accuracy in the management of official travel documents.

In solving existing problems, the solution that can be applied is through the digitization of information systems in accounting and business. This system is intended to simplify the verification process during audits, speed up searches, and prevent loss of physical documents. In addition, this system can minimize input errors and speed up the preparation of reports so that documents can be prepared earlier, even for surprise audits from external and internal auditors.

The work procedure to support the realization of the solution is by designing and developing a digital system by developing a digital document management system and a web/cloud-based accounting system and integrating this system with SAPA BPKH, implementing and conducting user training by conducting a digital system trial to ensure data constraints and security, digitizing and managing documents by ensuring all transaction evidence is uploaded to the digital system and using the automatic recording feature in the digital accounting system, as well as implementing a monitoring and evaluation system using an audit dashboard to monitor report status and document completeness.

The steps of the solution and participation of the secretariat of the board of supervisors in implementing activities are by uploading travel documents, accountability reports, and other documents into the cloud system, inputting transactions into the digital accounting system and validating the completeness of the reports, and ensuring that financial data is synchronized



with the SAPA system to reduce manual work. With the active participation of the Secretariat of the Board of Supervisors in every stage of the implementation of this digitalization, the process of preparing financial reports, managing travel documents, and audits can be carried out more efficiently and accurately.

The output resulting from the implementation of this solution is: efficiency and accuracy in document management, improving the quality of financial reports and audits, having a better internal control system, increasing productivity and work efficiency, and increasing compliance with budget management policies. With the implementation of digitalization in document management and financial reports in the Secretariat of the Supervisory Board, it is expected to improve efficiency, accuracy, and transparency in the audit process and financial management.

## **B. IMPLEMENTATION AND METHODS**

The internship activity is carried out at the Hajj Financial Management Agency (BPKH) located in the Muamalat Tower Building, Floors 14-17 Jalan Prof. Dr. Satrio, Kav. 18, Karet Kuningan, Setiabudi, South Jakarta from August to December 2024. The purpose of this internship activity is to gain valuable experience and in-depth insight, participation in this internship program can improve students' interpersonal skills, problem solving, and adaptability.

Interns are 5th semester students majoring in D3 Accounting who have basic knowledge of accounting science aimed at developing skills that are not obtained during lectures. Interns are involved in preparing documents for the field audit process at BPKH.

The method used in implementing this internship activity is a work practice that focuses on the strategy of managing official travel documents. Interns are involved in various activities related to the preparation of official travel documents that will be audited in the division at BPKH.

Activities carried out by students include:

### 1. Collecting and verifying documents

Collecting the required documents and checking the completeness of documents such as receipts, departure and return labels, hotel invoices, and proof of vehicle rental. This activity aims to ensure that the documents are complete and in accordance with applicable regulations and policies.

### 2. Archiving and managing data

Compiling and archiving official travel documents in both physical and digital forms by scanning them into one according to categories such as date, employee name, and purpose of the official trip.

### 3. Assist in the preparation of official travel reports

Compile travel accountability reports for internal needs in accordance with audit formats and provisions and collect data required in compiling travel reports.

### 4. Providing administrative support

Assist in printing, duplicating documents required in the audit process and compiling and updating the list of documents required in the audit. In addition, it also assists in compiling minutes or notes during audit meeting activities.

This method of direct work practice aims to provide direct experience in administration and can understand the procedures for compiling, recording, and archiving official travel documents related to audits and reporting. With this experience, interns can develop a professional attitude, and increase efficiency in document management in reporting.

### **C. RESULTS AND DISCUSSION**

Document management according to (Barhos, 2009) is the implementation of management functions in managing the entire life cycle of documents, starting from creation, distribution, use, maintenance, to the reduction of document archives. The importance of selecting the type of document to be stored, the speed of document utilization, storage space arrangement, security, equipment financing, storage operational costs, and the number of users who access documents regularly as key factors in effective archive management according to (Wahyono, 2005)

According to (Siregar, 2019) Digitizing document archives can improve storage efficiency and document accessibility. With digital technology, organizations can reduce the use of physical space for storage and simplify the process of searching and distributing documents. Electronic document management according to (Rifaudin, 2016) can be done in 3 ways, namely Online (Connected) with archives that are directly connected to the internet network can use clouds or gdrive, Offline (Not connected) namely by storing documents on physical media such as CD, DVD, or USB, and the last is a combination by combining online and offline methods to maximize the security and accessibility of archives.

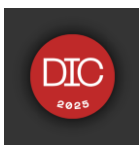
Experts emphasize the importance of digitalization of information systems in document management for the following reasons,

1. Efficiency and effectiveness, with a digital system data searches can be done in seconds, saving time and energy compared to manual methods.
2. Data security, digital archives protect important documents from the risk of physical damage such as fire, or natural disasters. In addition, access control can be set so that only authorized persons can access the information.

3. Cost and space savings, document digitization reduces the need for physical storage space and associated operational costs. This has an impact on the efficiency of the company's budget.
4. Accessibility and collaboration, digital documents can be accessed from anywhere and anytime. Digital document management systems allow multiple users to access and edit documents simultaneously.
5. Increased productivity, by reducing the time required to manage and search for documents, employees can focus on other core tasks, thereby increasing the overall productivity of the organization.

The implementation of the solutions offered to overcome problems in the management of official travel documents, accountability reports, and audits at the Secretariat of the Supervisory Board is carried out through the digitalization of the information system. This system is designed to bring positive changes in financial and accounting management, making the process more modern and integrated with a more sophisticated system.

Implementation begins with the development and application of a digital-based information system that allows electronic recording and storage of documents. Furthermore, this system is integrated with the SAPA BPKH application so that all financial and accountability reports can be sent directly in digital form without having to do repeated manual input. Then the implementation of systematic work procedures to ensure that all supporting documents are complete before the audit process is carried out, thereby avoiding delays and errors in preparing reports. This system is also equipped with an automatic validation feature that allows checking of incoming documents before being verified by the auditor, thereby minimizing errors in data input, thereby reducing the potential for findings in the audit.



The main output of implementing this solution is increased efficiency in managing documents and financial reports. In addition, the accuracy of financial reports is increased with the presence of an automatic validation system that can check the accuracy of data before the report is submitted. In terms of transparency and accountability, the implementation of this digitalization allows every transaction and supporting document to be stored in a system that can be accessed by internal and external auditors. Success indicators reflect various important aspects such as time efficiency, data accuracy, financial transparency, regulatory compliance, and data security.

The following table presents indicators of success of the digitalization program that has been implemented along with measurement methods:

Table1. Success Indicators

<b>Success Indicators</b>	<b>Before</b>	<b>After</b>
Time efficiency	Old and Manual	Fast and automatic
Data accuracy	Often wrong	More accurate
Transparency	Difficult to access	Easy to find
Audit Compliance	Many corrections	According to standards
Data Security	Vulnerable to loss	Safe & backed up

The driving factors that support the success of the implementation of this program include management support, namely the commitment of the leadership in setting policies, budget allocation, and implementation supervision. In addition, competent human resources by participating in

training and improving employee skills in the use of digital systems and the implementation of a strong security system to maintain the integrity and confidentiality of documents and financial information are also supporting factors for the success of this program.

In addition to supporting factors, there are also inhibiting factors for program implementation, such as employees who are not yet familiar with digital systems or are reluctant to adapt to new technologies. Then, difficulties in connecting digital systems with pre-existing systems can cause inefficiency, and the process of migrating physical documents to digital systems can be time-consuming and labor-intensive if not managed properly.

## **D. CLOSING**

### **Conclusion**

Document management covers the entire life cycle of a document from creation to disposition of the archive.(Barhos, 2009). Important factors in effective archive management are document selection, access speed, storage space arrangement, security, equipment and operational costs, and number of users.(Wahyono, 2005).

Digitizing archives increases storage efficiency and accessibility of documents by reducing the need for physical space and making searching easier.(Siregar, 2019). Electronic document management can be done online (cloud/gdrive), offline (physical media), or a combination of both for optimal security and accessibility.(Rifaudin, 2016).

Digitalization of information systems is important because:

1. Speed up data search.
2. Protect against risks and restrict access.
3. Reduces physical storage requirements.
4. Allows real-time shared access and editing.
5. Speed up document management so employees can focus on core tasks.

The digitalization of the information system in the Secretariat of the Supervisory



Board is implemented to improve the efficiency of managing official travel documents, accountability reports, and audits. This system can record and store documents electronically and is connected to the SAPA BPKH application to avoid repeated manual input.

A structured work procedure is implemented to ensure completeness of documents before audit, while automatic validation features help reduce input errors and potential audit findings. This implementation improves efficiency, data accuracy, transparency, audit compliance, and document security.

The success of this program is supported by management commitment, HR training, and a strong security system. Meanwhile, the challenges faced include employees who are still reluctant to adapt to new technologies, difficulties in connecting old and new systems, and the process of migrating physical documents to digital that requires effective ones.

### **Suggestion**

Based on the analysis of strengths and weaknesses during the activity, here are some suggestions for the sustainability of the activity:

1. Conduct regular employee training to improve skills in using the system.
2. Improve system integration to match legacy and new systems
3. Provide assistance and outreach to employees who are still having difficulty adapting to the new system.
4. Performing continuous data management with server maintenance, security enhancements, and regular system updates.

With these steps, the digitalization of document management at the Secretariat of the Supervisory Board is expected to continue

to develop, become more efficient, and provide long-term benefits.

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