

Perception of Stakeholders on Internal Supervisory Unit and Competence of Internal Supervisory Unit (Study At Nusa Cendana University)

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Abstract—The birth of the regulation of the Minister of National Education Republic of Indonesia Number 47 2011 concerning the internal oversight unit within the Ministry of Education, that in the framework of strengthening governance and accountability, the implementation of duties and functions and activities within the Ministry of National Education, need to be systematically monitored so that it is controlled, efficient and effective, in accordance with regulations legislation. The regulation of the Indonesian national education minister Number 47 2011 concerning the Internal Oversight Unit within the Ministry of National Education and strengthening the governance of the implementation of duties, functions and activities at Nusa Cendana University need to be systematically monitored so that it is controlled, efficient and effective in accordance with applicable regulations. This study aims to determine the strengths, weaknesses, challenges and threats faced by the Internal Supervisory Unit today. The analysis tool of this research is descriptive analysis, SWOT analysis. The results showed: 1) The need for a leadership policy formulation that strengthens the capacity of the Internal Supervisory Unit as OTK at the Nusa Cendana University, 2) The need for providing the opportunity for auditors to attend education and training in order to increase auditor competence.

Keywords—internal supervisory unit; SWOT; Policy; Competence

I. INTRODUCTION

Internal audit is the most important element in internal control which is managerial control and functions to measure and evaluate the work effectiveness of other control tools, oversee the company's activities in providing services to management. The scope of internal oversight arrangements includes institutional, scope of tasks, human resource competencies, and code of ethics, audit standards, reporting, and peer review.

Internal control according to [1] concerning the Government Internal Control System is carried out by the government

internal control apparatus, which within the scope of the ministry's organization is carried out by the Inspectorate General. The Inspectorate General of the Ministry of Education and Culture as an Internal Supervisory Unit within the scope of the Ministry of Education and Culture refers to the regulation having the duty and responsibility to ensure that all tasks and functions of the work units are carried out effectively, efficiently and economically.

University is an educational institution that has a strategic role in achieving educational goals. Therefore, the role of tertiary institutions as an educational center in developing and transforming knowledge through education, research and community service requires good governance for the improvement and advancement of tertiary institutions. Nusa Cendana University in Kupang is part of the ministry of education and culture must carry out the [2] to form an Internal Supervisory Unit. Through the [3] concerning the establishment of an Internal Supervisory Unit within the Nusa Cendana University Ministry of National Education which focuses on academic supervision consisting of the chairman, secretary, and 5 members of the Internal Supervisory Unit, and in accordance with the Rector's Decree of Nusa Cendana University Number 83 / LK / 2014 where the leader made the dismissal of the old Internal Supervisory Unit and appointed the new Undana Internal Supervisory Unit team for the 2014-2018 period which had the task of: a) Arranging the supervision program; b) Supervision of policies and programs; c) Supervision of management of personnel, finance, state property; d) Monitoring and coordinating the follow-up of internal and external examination results; e) Assistance and review of financial statements; f) Providing advice and recommendations; g) Prepare reports on the results of supervision; h) Implementation of evaluation and results of supervision.

The existence of Internal Supervisory Unit is expected to become a strategic unit, partner or working partner for all work units in all universities in Timor to encourage organizational quality improvement. The existence of Internal Supervisory Units as one of the tools to supervise in ensuring the objectives of management activities runs well and is free from fraud. The role and function of supervision that is not yet maximized by Internal Supervisory Unit can't be seen yet from the large number of fraud faced by state universities in its management.

Internal audit is a way or technique to overcome the increased risk due to the rapid development of the business world and the existence of economic turbulence conditions that cause unpredictable and dynamically changing with regard to the rapid pace of globalization. In this context, traditionalistic information sources are no longer able to meet the needs of managers who are responsible for things that are not directly observed.

Almost all large companies implement the internal audit function to see the extent to which each section or unit in the company applies the policies and procedures set by the leadership of the company. This is due to the fact that it is common for parts or units of the company to fail due to misunderstanding, not only by each part or unit being audited but also by the internal auditors themselves who do not correctly interpret their actual responsibilities. Then the condition that often arises is that an internal auditor will be despised because he is considered a spy. Of course this will cause the original purpose of forming the internal auditor function is not achieved.

Perception is essentially a cognitive process experienced by everyone in understanding their environmental information through internal and external sensory, both through vision, hearing, appreciation and smell (senses). Speaking of cognitive processes, it is necessary to review briefly aspects of attitude as part of human behavior. According to [4], attitude is an evaluative statement whether favorable or unfavorable about an object, person, or event. Components of attitude are: cognition, affect, and behavior. Of the three components, the components that are directly related to the notion of perception are the components of cognition and affect. The cognitive component is a segment of opinion or belief while the affective component is an emotional or feeling segment.

In the current global era, human resource competencies are the main assets of the company, only with competencies that are owned by organizational resources or the company will be able to and survive in the current global crisis, because they are people who are able to innovate, develop knowledge, and have value in the company itself. So according to researchers, competence is the ability of a person to control environmental factors and to do something to achieve what is expected with the capacity he has.

So according to researchers, competence is the ability of someone to control environmental factors to achieve what is expected with the capacity they have.

II. LITERATURE REVIEW

A. Internal Audit

According to [5], internal audit is an examination carried out by the company's internal audit department, on the company's financial statements and accounting records as well as compliance with top management policies that have been determined and compliance with government regulations and the provisions of prevailing professional ties. Modern audits are no longer limited to their functions in the field of financial audit but have expanded to other fields such as management audits, environmental audits, social audits, and others. In fact, starting in the 2000s internal audit activities included consultations designed to add value and enhance the operations of an organization.

Internal Audit or Internal Audit has an important role in the company's running. In this modern era the development of organizational management, especially in companies, really requires the role of internal audit. Internal audit is used to support the running of company management as a controlling function that ensures the company runs according to plan and leads to goals.

B. Competence of Internal Audit

Spencer and Spencer in [6] suggest that competence shows the characteristics that underlie the behavior that describes the motives, personal characteristics (characteristics), self-concept, values, knowledge or expertise brought by someone who performs superior (Superior performers) in workplace. There are 5 (five) characteristics that make up the competency, namely:

- 1) Knowledge; knowledge factors include technical, administrative, humanitarian and systemic problems
- 2) Skills; refers to a person's ability to carry out an activity.
- 3) Self-concepts and values; refers to one's attitude, values and self-image, such as one's belief that he can succeed in a situation.
- 4) Personal characteristics; refers to physical characteristics and consistency of responses to situations or information, such as self-control and the ability to remain calm under pressure.
- 5) Motives; are emotions, desires, psychological needs or other impulses that trigger action.

Based on this definition, competence can be concluded as something that is owned by someone in the form of knowledge/ abilities and experience as well as individual internal factors to be able to do a job.

Internal auditor competency components that are inseparable according [7] to are:

- 1) Education
- 2) Experience

Competence is obtained through education and experience. A member when carrying out all the duties and responsibilities, is expected to be carried out in an effort to achieve a level of competence that will ensure that the quality of services provided meets the high level of professionalism as implied by ethical principles.

In addition, to improve professional competence according to [8] can be divided into 2 separate phases:

- 1) "Achieving professional competence. Initially requires a high standard of general education, followed by special education, training and professional examinations on relevant subjects, work experience. This should be a normal pattern of knowledge for members
- 2) Maintenance of professional competence
 - Competence must be maintained and maintained through a commitment to continuous learning and professional improvement throughout the members' professional lives.
 - Maintaining professional competence requires awareness to keep abreast of the development of the accounting profession, including accounting statements, auditing, and other relevant national and international regulations.
 - Members must implement a program designed to ensure there is quality control over the implementation of professional services that are consistent with national and international standards.

Competence in this case is that an internal auditor must have the knowledge, skills and other abilities needed to carry out individual responsibilities [9].

When determining internal auditor competence, the auditor must obtain or update audit information from the previous year regarding the following factors [10]:

- 1) The level of education and professional experience of internal auditors,
- 2) Professional diplomas and ongoing professional training,
- 3) Audit policies, programs and procedures,
- 4) Practices concerned with the assignment of internal auditors,
- 5) Supervision and review of the activities of internal auditors,
- 6) Quality of documentation in working papers, reports and recommendations
- 7) Assessing the performance of internal auditors.

Reference [11], in her research provides empirical evidence that experience will affect the ability of auditors to know who

is in the company that is her client or where she works. This research also provides evidence that training conducted by auditors will improve their skills in conducting audits. Audit expertise and the ability to identify errors is part of the auditor's competence.

Internal auditor competence is the knowledge and expertise needed to carry out the duties of the internal auditor. Internal auditors must have the knowledge, skills and various disciplines needed to carry out their audit needs. The criteria of expertise and technical training required by an internal auditor must be fulfilled to obtain the desired quality of audit results. Therefore, internal auditors must be placed in situations and conditions that allow them to carry out their duties properly.

Internal auditors are said to have professionals if they can provide assurance or certainty that the technical and educational background of the internal auditors are in accordance with the examinations to be carried out, must also have or obtain knowledge, skills from various disciplines needed to carry out [10] In order to place confidence in the results of internal auditors, the independent auditor has an interest in assessing competence. In determining the competence of internal auditors, usually consider information obtained from previous audit experience with the internal audit function. Internal auditors can also use the internal auditing profession standard as a criterion for evaluating competencies.

According to the [9] states as follows: "Internal auditors must have the knowledge, skills and other competencies needed to carry out individual responsibilities. "Understanding competence according to [7] states that:" Members who have the obligation to carry out professional services as well as possible in accordance with their abilities, in the interests of service users and consistent with professional responsibilities to the public are obtained through education and knowledge. "So each member must carry out professional services with the utmost care, competence and conditions, and have an obligation to maintain professional knowledge and abilities at the level necessary to ensure that the client or employer benefits from competent professional services based on the most up-to-date development of practices and techniques.

C. Undana Internal Supervisory Unit

The Internal Supervisory Unit is an institution under the leadership of a chancellor who carries out supervision in non-academic fields, including finance, assets, and human resources (HR). Undana, as a new BLU public university, is certainly hoping for the existence of Internal Supervisory Unit to assist in the audit process. Undana Internal Supervisory Units as an internal audit must certainly carry out the concept issued by YPIA about the role and function of the internal audit. Specifically, the role and function of the Nusa Cendana University Internal Supervisory Unit that refers to [12] is to conduct non-academic supervision, namely:

- 1) Preparation of supervision programs;
- 2) Finance, and state property;

- 3) Monitoring and coordinating the follow-up of internal and external inspection results;
- 4) Assistance and review of financial statements;
- 5) Providing advice and recommendations
- 6) Preparation of reports on the results of supervision;
- 7) Evaluation of the results of supervision.

D. Duty of National University Internal Supervisory Audit

According to [12] Internal Supervisory unit, hereinafter referred to as SPI, is supervision that has the task of carrying out supervision of the implementation of tasks within the work unit environment. The duties, functions, authorities and membership of SPI are stipulated in the Undana Statute.

E. Duties and Responsibilities of Undana SPI

When carrying out the supervisory function, SPI has duties and responsibilities:

- 1) Establish internal oversight policies in non-academic fields;
- 2) Carry out internal supervision of the management of non-academic education;
- 3) Draw conclusions on the results of internal supervision;
- 4) Report the results of internal supervision to the chancellor; and
- 5) Submit suggestions and / or considerations regarding improving the management of non-academic activities to the chancellor based on the results of internal supervision.

In addition to carrying out these duties and responsibilities, SPI Undana also carries out other tasks, as follows:

- 1) SPI has the main task of carrying out internal supervision throughout the main unit and other units in the Undana environment, especially in the non-academic field;
- 2) Internal supervision includes: evaluation and monitoring, examination or audit, and review of the organization of the University, as well as other types of audits in accordance with the findings and needs; and
- 3) SPI's responsibilities include maintaining integrity and objectivity and acting professionally as required by the internal audit profession standard, and ensuring there is no conflict with auditing and auditing activities.

F. Basic Duty of SPI

The main task of the Internal Supervisory Unit is to supervise the implementation of the duties of all work units,

both structural, functional and non-structural such as committees, teams and so on, so that they can run according to plans and regulations.

III. METHOD

A. Research Approaches and Methods

The analytical tool in this study is descriptive analysis, SWOT analysis. SWOT analysis is used to identify the influence of internal factors, namely strengths and weaknesses, and external factors, namely opportunities and threats faced by the Internal Supervisory Unit of Nusa Cendana University.

B. Research Location

This research was conducted at the Nusa Cendana University in Kupang as a sample region for this study. The reason we chose it was because Undana was the largest State University in NTT Province and we hoped that Undana's SPI could become an example for the SPI team at other universities

C. Technique Analysis

This study uses SWOT analysis techniques to determine the strengths, weaknesses, opportunities and threats faced by the Undana SPI in terms of the perceptions of stakeholders as well as in terms of the competence of Undana SPI. SWOT analysis as an abbreviation of Strengths, Weaknesses, Opportunity and Threats in the environment facing the region. The SWOT phase assumes an effective strategy is to maximize strengths and opportunities and minimize weaknesses and threats. External factors and internal factors form the SWOT matrix.

The steps in this analysis will explain how the analysis was carried out, starting from the raw data available to the research results achieved. In this research, the steps of data analysis are carried out as follows:

- 1) Classifying data, which factors are strengths and weaknesses as internal factors of the organization, opportunities and threats as external factors of the organization. This classification will produce a SWOT information table.
- 2) Conduct a SWOT analysis, which is to compare with the weighting between Opportunities and Threats external factors with Strengths and Weakness internal factors.
- 3) From the results of the analysis are then interpreted and developed into a selection strategy that allows to be implemented. The strategy chosen is usually the most possible (most positive) outcome with the smallest risk and threat.

Based on the above steps, the internal and external factors in the region are first identified. For factors that affect the internal territory by recording all the strengths and weaknesses. Strengths are recorded first and then a list of weaknesses. For external factors, the opportunity is registered first then the threat.

Broadly speaking, SWOT analysis is carried out through three stages:

1) Data Collection

In this stage it is not just an activity to collect data, but also an activity of classification and pre-analysis. Generally, the data will be categorized as internal and external data. Internal data includes reports on human resources, reports on operational activities. While this external data has a very close relationship with stakeholders. For the purposes of analysis, External Factor Analysis Summary (EFAS) and Internal Factor Analysis Summary (IFAS) are usually used.

2) Weighting and preparation of IFAS and EFAS Matrix

3) SWOT Analysis Matrix

After successfully compiling the EFAS, IFAS and Competitive Profile matrices, the next step is to conduct an analysis. For this purpose, a SWOT diagram will be used. The horizontal axis or X axis represents the IFAS factor and the vertical axis or Y axis represents the EFAS factor. The positive part of each X axis and Y axis will be occupied by Strength and Opportunity, while the negative portion of each X axis and Y axis will be occupied by Weaknesses and Threats.

The data found is then compiled and analyzed with a SWOT analysis, which explains the strengths, weaknesses, opportunities and threats faced by the Undana SPI in terms of stakeholders and in terms of the competence of the Undana SPI auditors themselves. Then formulated an appropriate strategy for the development of Undana SPI in the future so that it can be accepted by all stakeholders and the community outside Undana.

IV. RESULTS AND DISCUSSION

A. Research Result

Based on the results of the workshop and Focus Group Discussion (FGD) conducted, several strengths, weaknesses, opportunities and threats were found by SPI Undana. The following are shown IFAS and EFAS SPI calculations.

TABLE I. IFAS CALCULATION

	Internal Factor Strategies	Weight	Rating	Score
	Strength			
1	SPI personnel are sufficient (18 people) with an amount of background of Accounting as many as 9 (nine) people	0.06	4	0.24
2	SPI has infrastrucutr that is separate from other units	0.07	4	0.28
3	SPI has received a sizeable budget allocation that is able to fund all SPI activities	0.04	4	0.16

	Internal Factor Strategies	Weight	Rating	Score
4	SPI has been assisted by several employees who assist in operational tasks	0.04	3	0.12
5	The leadership has a commintemnt to support SPI activities	0.06	3	0.18
6	There is a clear SOP on the procedures for conducting audits	0.07	4	0.28
7	The audit report from SPI can be relied on by stakeholder	0.08	4	0.32
	Sub Total	0.42		1.58
	<i>Weakness</i>			
1	The number of contract workers is greater than that of civil servants	0.13	3	0.39
2	Not all SPI audiotrs are experienced in the field of checking/auditing	0.12	3	0.36
3	SPI does not yet have auditors in the civil and information systems fields	0.07	2	0.14
4	Auditors are lecturers who must always prioritize their main duties as lecturers	0.14	2	0.28
5	There is no reward and punishment for SPI's internal audit results	0.12	2	0.24
	Sub Total	0.58		1.41
	TOTAL	1.00		2.99

Source: processed by researcher (2019)

TABLE II. EFAS CALCULATION

	Internal Factor Strategies	Weig ht	Rati ng	Sco re
	Opportunities			
1	With the new OTK status, the authority of SPI will be greater	0.08	4	0.32
2	With the new OTK, the scope of SPI will become freer or more independent	0.12	4	0.48
3	There is an opportunity for auditors to attend auditor functional position training	0.07	3	0.21
4	There is n opportunity for SPI to establish cooperation with other parties related to the duties and functions as an internal audit	0.13	3	0.39
5	Providing opportunities for SPI to provide assistance and training to Faculties/Units/Units within the scope of Undana	0.12	3	0.36
6	Become a role model for SPI in other PTN in NTT	0.07	2	0.14
	Sub Total	0.59		1.90
	<i>Treath</i>			
1	With changes in rules and systems, SPI auditors are required to continue to improve their competence	0.07	4	0.28
2	Manipulation of reports from audited units	0.10	4	0.4
3	Limited data access	0.07	3	0.21
4	Intimidation of SPI auditors to not to be objective and independent in audit assignment	0.06	3	0.18
5	Possible losses arising from audit findings conducted by BPK (peer	0.11	3	0.33

Internal Factor Strategies	Weig	Rati	Sco
review)			
Sub Total	0.41		1.40
TOTAL	1.00		3.30

Source: processed by researcher (2019)

From the analysis of the IFAS table above shows that the strength factor gained a score of 1.90 and a weakness of 1.41 with a difference in score (+) 0.49. The EFAS table shows that the chance factor gets a score of 1.90 and a threat of 1.40 with a difference of score (-) 0.50. The results of identifying internal (IFAS) and external (EFAS) factors can be illustrated in the SWOT diagram below:

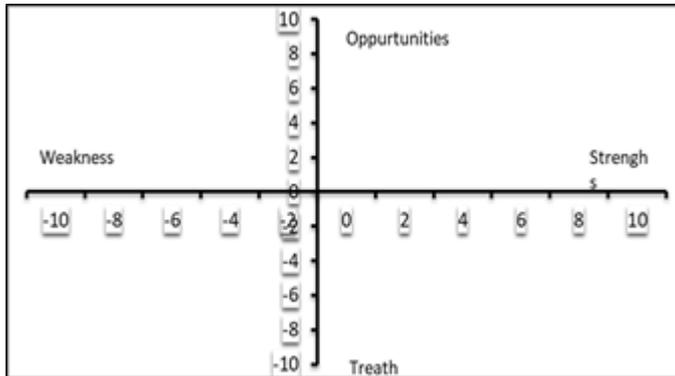


Fig. 1. SWOT Diagram

Source: processed by researcher (2019)

After determining the internal factors, namely strengths and weaknesses and external factors, opportunities and threats, then determine the strategies for strengthening the SPI that are analyzed using the SWOT matrix as follows:

Strength (S)	Weakness (W)
<ol style="list-style-type: none"> The SPI auditors are sufficient (18 people) with an accounting background of 9 (nine) people, The facilities and infrastructure of SPI are sufficient, SPI receives a sizable budget allocation that is able to fund all SPI activities, SPI auditors are seconded by several employees who help with operational tasks Leadership commitment to support SPI activities The availability of clear SOPs about audit procedures SPI's auditor audit report can be relied on by stakeholders 	<ol style="list-style-type: none"> SPI auditors are more contract workers than civil servants SPI auditors are experienced in the field of checking / auditing SPI does not have an auditor in the civil field and information systems Auditors are lecturers who must always prioritize their main duties as lecturers There is no reward and punishment for SPI's internal audit results

Opportunities (O)	Strategy SO	Strategy WO
<ol style="list-style-type: none"> With the new OTK, the scope of SPI will become more free or more independent There are opportunities for auditors to take part in functional auditor training There is an opportunity for SPI to collaborate with other parties related to the duties and functions as an internal audit The authority of SPI becomes stronger because of the existence of OTK status Providing opportunities for SPI to provide assistance and training to Faculties / Units / Units within the scope of Undana Become a role model for SPI in other PTNs in NTT 	<ol style="list-style-type: none"> Determination of the policy of the leadership (rector) governing the improvement of the SPI's capacity as an OTK at Nusa Cendana University. The existence of a clear SOP on audit procedures makes it easier for SPI auditors to carry out auditing tasks. Even the audit report from SPI can be relied upon by stakeholders both in the scope of Undana and other external parties. To improve the competence of SPI auditors, one of the strategies that can be implemented is to provide an opportunity for the auditor to participate in the auditor's education and training. 	<ol style="list-style-type: none"> Auditors at SPI are still dominated by contract staff (non PNS lecturers), who are lecturers who must always prioritize their main duties as lecturers and not yet certified, not even all SPI auditors are experienced in audits, so one of the strategies is to recruit civil servant auditor personnel with an accounting background, and seek to increase auditor competency through the education and training of certified auditors. This is very possible because SPI has a network of cooperation with other parties who have competence in the field of auditing. Auditors at SPI do not have auditors with scientific background in the civil field and information systems so the strategy is to recruit auditors who have civil and background systems background information or to include existing SPI auditors in auditor education and training related to civil fields and information systems.

Treat (T)	Strategy ST	Strategy WT
<p>1. With changes in rules and systems, SPI auditors are required to continue to improve their competence</p> <p>2. There are still units that have not complied with the SPI audit results</p> <p>3. Limited data access</p> <p>4. Intimidation of SPI auditors to not be objective and independent in audit assignments</p> <p>5. The possibility of losses arising from audit findings conducted by the BPK (peer review)</p>	<p>Although the SPI HR has an accounting background, infrastructure that is separate from other units, a sizable budget allocation and leadership commitment in supporting the SPI, changes to regulations / rules / systems will potentially reduce the performance of the SPI. There is a unit that is not compliant with the SPI audit results and even intimidates the SPI auditor for not being objective and independent in carrying out auditing duties. For this reason, a possible strategy is to implement regulations from leaders that strengthen the SPI's capacity and increase the capacity and professional competence of the SPI auditor's staff through adequate education and training in stages.</p>	<p>SPI auditors who are dominated by Accounting lecturers (contract lecturers) will prioritize their main duties and functions as lecturers so that the tasks as SPI auditors are not optimal or consider their duties as SPI auditors only as additional tasks that are less important. As a result, it could allow an audit error during peer review which found errors in auditing by SPI. In addition, it is still a unit that is not compliant with SPI audit results and even intimidates SPI auditors. One possible strategy to implement is Undana's leadership policy to recruit and place auditors who meet the requirements and competencies as auditors and work full time as SPI auditors. To motivate auditors in auditing, the strategy is the regulation of the leadership governing reward and punishment to auditor</p>

B. Discussion

1) S-O Strategy

The S-O strategy is a strategy that uses internal power to take advantage of external opportunities to benefit Undana's SPI in developing its auditors. Some alternative S-O strategies obtained as follows:

- Determination of the policy of the leadership (Rector) governing the improvement of the capacity of the SPI as OTK at the University of Nusa Cendana.

SPI personnel are auditors with accounting backgrounds, infrastructure separate from other units, a sizable budget allocation and leadership commitment in supporting the SPI status of the OTK will provide greater and more independent authority. Based on the results of the work shop, one of the strategies for increasing the competence and capacity of SPI auditors is the formulation

- The existence of a clear SOP on audit procedures makes it easy for SPI auditors to carry out auditing tasks.

The results of audit reports from SPI auditors can be relied upon by stakeholders both within the scope of Undana and other external parties. To improve the competence of SPI auditors, one of the strategies that

can be implemented is to provide an opportunity for the auditor to participate in the auditor's education and training.

2) W-O Strategy

W-O strategy is a strategy used to overcome weaknesses that have in utilizing existing opportunities. Alternative strategies produced:

- The SPI auditor is dominated by contract staff (non-PNS lecturers) and has not been certified as an accounting profession.

So one of the strategies is that the leaders issue policies on the recruitment of PNS auditor personnel in accounting backgrounds and regulate the SPANA Undana auditor honorees in accordance with generally accepted standards.

- Some SPI Undana auditors have not taken part yet in the accounting profession.

The strategy offered is to include the SPI auditor in activities related to ongoing audits and the education / training of certified auditors.

- Auditors at SPI do not have auditors with scientific backgrounds in the civil and information systems fields.

The strategy is that at the time of recruitment there must be auditors who are qualified education in the civil field and information systems

3) S-T Strategy

The S-T strategy is a strategy that uses power to avoid the impact of threats that occur in the external environment.

- SDM SPI has an accounting background,
- Availability of infrastructure

The budget allocation is quite large and the leadership commitment in supporting SPI but changes in regulations / rules / systems will potentially reduce the performance of Undana SPI auditors.

- The audit conducted by SPI auditors still found units that were not compliant with the SPI audit results and even intimidated the SPI auditors for not being objective and independent in carrying out auditing tasks.

Possible strategies are implemented by leaders who strengthen the SPI's capacity and increase the professional capacity and competence of SPI's auditors through adequate education and training on an ongoing basis.

4) W-T Strategy

The W-T Strategy is a strategy that reduces weaknesses and avoids existing external threats. SPI auditor staff are dominated by contract staff (non PNS lecturers). The recommended alternative strategies are Undana's leadership (Rector) policy to recruit and place permanent auditors who

meet the requirements and competencies as auditors and work full time as SPI auditors and policies governing reward and

V. CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

1) The strength factor obtained a score of 1.90 and weakness of 1.41 with a difference in score (+) 0.49. The EFAS table shows that the chance factor gets a score of 1.90 and a threat of 1.40 with a difference of score (-) 0.50.

2) There are 6 strategic alternatives for the development of Undana SPI auditors

3) Experience as an internal auditor is still lacking, which is indicated by the lack of Undana SPI auditors working as internal auditors and the lack of guidance from senior internal auditors who have background and experience as internal auditors.

punishment to auditors.

B. Recommendations

1) There needs to be a policy from the leadership of Undana (Rector) regarding the existence of Undana SPI auditors,

2) There needs to be a commitment from the leadership (Rector) to support the activities of Undana SPI auditors

3) Undana SPI auditors must participate in more trainings to improve the competencies of their auditors.

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