Auditing Communication Sinjaimo Work Culture in the New Normal Era at KPPN Sinjai

Asy'ari Nurdin[✉], Muhammad Akbar, and Tuti Bahfiarti

Hasanuddin University, Makassar, Indonesia
`asyarinurdin@gmail.com`

Abstract. Due to the New Normal era of the industrial revolution 4.0, all sectors of society's economy and government organizations must adapt and improve to carry out digital transformation, including the Sinjai State Treasury Service Office (KPPN) through the Sinjai Mobile (SinjaiMo) innovation. A mobile-based educational application called SinjaiMo uses data, images, video lectures, and other formats to deliver regulatory information, APBN realization data, Budget Implementation Performance Indicator Values (IKPA), Distribution of Special Allocation Funds, and Village Funds. This study examines how KPPN Sinjai's management of the SinjaiMo application represents a new workplace culture. A qualitative descriptive method using a communication audit approach was used to accomplish this purpose. Interviews with SinjaiMo administrators are used as a method of collecting in-depth information. The interview findings will be compared to the observations published on the SinjaiMo app. The results of this research demonstrate that, despite several challenges, KPPN Sinjai's communication process via the SinjaiMo application complies with the guidelines for disclosing public information. The advice offered to KPPN Sinjai as a result of this research is likely to manage two-way communication to increase stakeholder involvement and the necessity of routine monitoring and evaluation.

Keywords: Communication Audit · SinjaiMo · State Treasury Service Office. Sinjai

1 Introduction

The Industrial Revolution was marked by the rapid development and presence of the Internet, bringing with it new innovations, and opening up large business areas such as new companies, new changes, and new jobs. Industry 4.0 runs the production process with the internet as the main support. All objects are equipped with technological devices that can communicate independently with information technology systems. The role of Industry 4.0 is undoubtedly very important in the development of digitalization in all sectors, especially in the current production and service economy.

Professor Klaus Martin Schwab, German Professor and Economist and founder of the Executive Chair of the World Economic Forum, first introduced it in his book The Fourth Industrial Revolution (2017). He said we are now at the beginning of a revolution that will fundamentally change the way we live, work and interact (weforum.org).

The New Normal Era of the Industrial Revolution 4.0 has been massively present in various aspects of people's lives. All industries and government agencies in the country are forced to adapt and improve to carry out digital transformation in the face of the New Normal era of the industrial revolution 4.0. A phenomenon that collaborates cyber technology and automation technology. Assisted by information technology in the application process, the involvement of human labor in the process can be reduced. Thus, the effectiveness and efficiency of a work environment automatically increases. In the industrial world, this has a significant impact on the quality of work and production costs. But actually, not only industry, government agencies and all levels of society can also benefit from this system.

Government agencies are responding to the New Normal era of the industrial revolution 4.0. with breakthrough policies that are innovative in order to overcome problems while remaining oriented to public services to the community. Public service is a series of activities in the context of fulfilling service needs in accordance with statutory regulations for every citizen and resident of goods, services or administrative services as defined in Law no. 25 of 2009 concerning Public Services.

The United Nations through the "E-Government Survey 2020" has released the level of adoption of the e-government system by various countries. In the report, Indonesia is in the ranks with the level of implementation of the Electronic-Based Government System (SPBE) at 88th out of 193 countries. This shows that digitalization in providing services still needs to be further improved and becomes an important thing. The implementation of the Electronic-Based Government System (SPBE) has become a concern for all countries. Indonesia is also still lagging behind when compared to other ASEAN countries. The SPBE index is measured by taking into account several components, namely the coverage and quality of digital government services, the status of digital infrastructure development and the skills of human resources in operating e-government services.

The Government of the Republic of Indonesia has intensified Dilan's principle of "Digital Serving" in providing public services. This is important, because digital services are a demand that will be able to get closer to the community. However, it is necessary to optimize the application of Dilan because the nature of digital transformation is not only changing ordinary services to online or by building applications. The challenges faced by government institutions are currently getting tougher and more complex, coupled with the recovery conditions due to the Covid-19 pandemic. However, this challenge must be faced with patience, continue to learn, think positively and adapt to change.

The government serves the public with a work culture of flexibility and high mobility. The new Work Culture changes the way people work, everyone is forced to adapt to digital transformation without having to meet face-to-face. Organizational culture affects the behavior of people working. The value system in organizational culture can be used as a reference for the behavior of organizational members in the process of achieving the goals or performance results set (Indrawan, 2021).

Digital transformation is broader than just changing services to online but how to integrate all service areas so as to produce changes in business processes and be able to create "value" that gives satisfaction to service users. Digital transformation in the face of the New Normal era of the industrial revolution 4.0 will also have an impact on

the financial sector. One of the government agencies in the financial sector is the Sinjai State Treasury Service Office (KPPN). KPPN Sinjai is one of the vertical agencies of the Directorate General of Treasury (DJPb), the Ministry of Finance in the regions. The organizational culture of KPPN Sinjai is in line with the values and culture of the ministry of finance and the organizational culture of DJPB.

As a form of implementing the new normal work culture to always innovate with the best competence, KPPN Sinjai launched the Sinjai Mobile (SinjaiMo) application in responding to the challenges and demands of public services. Educational applications with the Android operating system are useful in informing strategic matters to employees and stakeholders of KPPN Sinjai partners. SinjaiMo was born from the anxiety of public servants to provide the best service to its stakeholders. The convenience offered to users in accessing a variety of information.

The SinjaiMo application is available on google playstore and has various features, feature dashboard that serves to deliver updated information, activities, and budget realization at KPPN, as well as a broadcast to deliver reminders to work units regarding the deadlines for submitting documents. The advantage of this application is that it only requires a small memory size and can be accessed from anywhere and anytime. With this application, it is hoped that it can improve the orderliness of the work unit in submitting documents and increase the effectiveness of service delivery, including the latest information about budget implementation at KPPN Sinjai.

This research departs from a pre-research interview with one of the SinjaiMo admins at KPPN Sinjai in September 2022, that there are several communication events that are important and interesting to study, namely about organizational communication that occurs within the organization. In addition, researchers are also interested in auditing communications because the entire organization has never conducted a communication audit in any form. Meanwhile, all communication activities in an organization are evaluated at least once a year to ensure that the public can receive the appropriate message (Wilcox, Dennis, et al, 2005, p. 203).

Examination of the effectiveness of the right communication is a communication audit because it can produce recommendations for corrective actions needed (Andre Hardjana, 2014:13). Based on the Indonesian National Work Competency Standards, the communication audit method is the method chosen and used by communication auditors to conduct audits in the field of communication in accordance with the needs in problem mapping (Permen Ketenagakerjaan 105, 2015, p. 8).

Communication audits can be carried out by taking into account several dimensions which include the process of delivering messages, communication styles, communication models applied between government agencies and their publics, communication channels, communication media, timeliness, frequency of communication, clarity of message meaning, openness and honesty, participation of agency members. government and public, public feedback, roles and functions of each member of government agencies in various groups, problem solving and decision making, norms used, leadership and authority, as well as rewards and sanctions (Permen PANRB Number 27, 2011, p. 10–11).

1.1 Audit Communication

The need for a communication audit arises from the empirical reality that shows that no matter how 'perfect' communication is formulated in a policy, in practice communication often does not work as expected. The ineffectiveness of communication that occurs is feared to have a serious impact on organizational performance. Organizational executives feel the need to check communication practices on a regular basis. The most appropriate examination of the effectiveness of communication is the communication audit, because it can produce recommendations for corrective actions needed (Andre Hardjana, 2014:13). The activity measures the effectiveness of a communication activity or program. Hargie and Tourist (2009:30) have identified a number of key issues to be evaluated by a communications audit, including:

1. The amount of information underload or overload for major topics, sources and channels of communication.
2. The quality of information communicated between various sources.
3. Communication relationships, including interpersonal trust, supportiveness, sociability and job satisfaction.
4. Operational communication networks (including for rumors, social and job related messages), and how they compare with formal networks.
5. Bottlenecks and gatekeepers of information.
6. Positive and negative communication experiences.
7. Individual, group and organizational patterns of actual communication behaviors related to sources, channels, topics, length and quality of interactions.

Hafied Cangara (2017:175) explains that the way to evaluate communication activities is with a communication audit. Communication audits are used to monitor and evaluate the media, messages, and communication climate in an organization. Communication Audit is a comprehensive evaluation of a process, activity, system, and program; the activity of measuring, analyzing, and evaluating in depth and comprehensively the communication system and process, including the elements of communication which include communicators, communicants, media, messages, and feedback (Cheney et al. 2004 cited by Hargie and Tourist 2009:30) identified various ingredients of organizational communication, which many communication audits therefore seek to explore. These include:

1. Symbols (including logos, architecture, uniforms, etc.).
2. Structures (eg rules, reporting mechanisms, operating procedures).
3. Patterns of practices (such as the informal means by which news is habitually spread).
4. Discrete messages (particular announcements, CEO statements, or press releases).
5. Interactions (such as those that might occur during performance appraisal interviews or disciplinary hearings).
6. Relationships (such as those between different departments).
7. Narratives (such as stories about how the organization was born, evolved or survived a crisis).
8. Meetings.
9. Networks (both formal and informal).
10. Rituals (such as coffee mornings or celebrations).

11. Myths or stories (such as 'Jane got early promotion, and you can too').
12. Broad discourses, (such as a company's firm belief in its ethical values).

Communication audits are carried out when conditions occur when there is organizational development or when there is the use of new technology (Mohammed & Bungin, 2022:5). Audits are carried out to improve organizational efficiency. (Hardjana, 2000:11). According to Andre Hardjana, communication audits can be viewed from four important aspects, namely organization, management, communication and feedback (Hardjana, 2000:163–166).

The organization has policies, regulations, procedures, mechanical-electronic equipment, and human resources to handle communication, so that communication can function properly as it should. For example, a staff in addition to having to know how the system applies in the agency, also needs to make direct contact and contact with those who work as frontline officers in the service, because they are the mouthpieces of information when dealing with stakeholders.

Basically, management communication culture is management openness, especially in decision making. As a communication concept, "management openness" refers to the communication behavior of management as an expression of willingness and sincerity to listen to others-especially their subordinates-in the management process.

The communication process or communication activities. The communication process in organizations can be divided into two, namely objective communication and subjective communication. 'Objective communication' relates to facts that are of concern to all units and can be verified (accuracy). 'Subjective communication' deals with various ideas of thought, rules, perceptions of criticism, planning, explanation of certain policies and actions. A careful, objective, and critical communication audit listens to the content and quality of press releases or press releases, speeches and lectures, periodicals, financial reports and others.

Feedback is the most important point that must be considered as an indication of how the communication carried out by management can be accepted by the wider community outside the organization. This is also related to what the organization's image is expected by the management in public perception and how the reality of that image according to management estimates.

Communication as an aspect of organizational behavior, ideally supported by a good communication strategy will create harmonious relationships both within the organization and within the organization's relationship with its stakeholders (Furqon: 8). Likewise, when viewed from the point of view of an organization or company as a social unit consisting of people or groups of people who interact with each other to achieve a common goal (Robbins, 1994; 4), communication has an important role, one of which is in establishing relationships with others. its stakeholders.

Meanwhile, in public organizations, especially in office activities, communication activities between staff and leaders include: (1) deliberation to develop activity plans, (2) jointly formulate policy priorities, (3) give and receive orders, (4) implement coordination, (5) making and receiving reports, (6) submitting and receiving responsibilities, (7) division of labor, (8) resolving crises and conflicts expressing opinions, suggestions and suggestions, and (9) fostering relationships with the community (Suranto, 2005). cited by Akbar, 2009:82).

The organizational communication process occurs in the flow of goal-oriented messages between communication sources, in a pattern, and through a medium. When viewed from the intended direction, the flow of communication that takes place within an organization, namely the flow of vertical communication consisting of the flow of communication from top to bottom (downward communication) and the flow of communication from bottom to top (upward communication) as well as the flow of communication that takes place between employees. at the same level (horizontal communication) and cross-channel communication (Ardial, 2018:14). In addition, the organization's internal communication consists of two parts, namely formal communication and informal communication (Hardjana, 2014:12). Organizational Communication relates to interpersonal communication in organizations in which there is a hierarchy (Bahfiarti, 2012:20).

1.2 Organizational Communication

The terms organizational culture and corporate culture in practice are often used interchangeably as equivalents. But actually the term organizational culture contains a broader meaning than corporate culture. Every organization has a culture. Organizational culture is the hallmark of an organization (Hardjana.2019:279). The basic foundation of organizational culture are shared values that have a tremendous impact on what all members of the organization do. Every successful organization, shared values stand out with the following three characteristics (Hardjana.2019:280):

1. Organizations stand for one meaning, have clear and explicit philosophies about how they achieve their goals.
2. Management is very focused on the formation, promotion and communication of values to all members of the organization.
3. These values are internalized as shared values by every member of the organization.

Organizational culture unites and directs all employees towards organizational goals. Organizational cultural values shape attitudes, patterns and behaviors. With the formation of shared values, attitudes and behavior of all employees, the organization shows a distinctive character that can be called an organizational identity that distinguishes one organization from another. Joann keyton cited by Hardjana (2019:285) defines organizational culture as the sets of artifacts, values, and the assumption that merge from the interactions of organizational members.

The culture of the Ministry of Finance is One Information Every Day, Two Minutes Before the Schedule, Three Greetings Every Day, Plan, Work, Monitor and Follow Up and Concise, Neat, Clean, Treat, Diligent. Typical positive values at DJPb are known as the SMILE-C tagline (Share and Care, Modern, Innovative, Learn, Effective and efficient and Commitment).

The urgency of strengthening the KPPN Sinjai culture is supported by maintaining an ecosystem that is in line with the culture of the Ministry of Finance which includes first, the Ministry of Finance's values of integrity, professionalism, synergy, service, and perfection that will form basic attitudes and effective behavior/habits. Second, the transformation of the way of working includes working collaboratively, working with innovativeness, working with the best competencies, working with ethics, working with IT and systems, working with data and knowledge management, and working

with flexible working arrangements. Third, other supporting factors are legal substance, activity-based workplace, global dynamics, IT-based processes, symbols/languages, and integrated data.

2   Research Methods

This study uses a communication audit method with a qualitative research type, to understand the phenomenon of what is experienced by the research subjects and explore more in-depth data using interview techniques to the managers of SinjaiMo. Conducting interviews and discussions with people who are considered to have experience and knowledge in certain areas of expertise (Kholil 2016, P, 16). The results of the interviews will be juxtaposed with the observations of the uploaded results on the SinjaiMo application.

In this study, the role of the researcher in qualitative research is as a planner, data collector, analyzer, and as a research initiator. Researchers conducted pre-research by collecting initial data obtained directly from KPPN Sinjai, websites, journals and supporting books related to the research.

This study uses qualitative data in the form of statements, which consist of; primary data and secondary data. Primary data is data obtained directly from the source, either through direct interviews from selected informants or from observations. While secondary data is data obtained not directly, but comes from sources that come from books, literature, journals, documents, and others.

The purpose of this study is to audit SinjaiMo's communication as a form of the new normal work culture of KPPN Sinjai. The expected benefits from the results of this research, it is hoped that the results of this research can be used as the results of studies that can contribute to the study of communication sciences, especially in the study of communication audits.

Analysis of data using communication experience analysis techniques. Furthermore, data analysis is explained through the description of qualitative research. Analysis is the process of systematically searching and arranging the interview transcript, fieldnotes, and other materials that you accumulated to increase your own understanding of them and to enable you the present what you have discovered to others (Bogdan Cited by Wekke, 2019, P. 91).

Checking the validity of the findings can be achieved through a members check, namely the data obtained from informants can be cross-checked with other informants, discussing with colleagues.

3   Results and Discussion

The "Apresiasi Budaya" program is a television program on TVRI South Sulawesi which airs every Saturday at 18.00 WITA. This program takes the theme of Local Culture in South Sulawesi. This program has its own uniqueness by inviting practitioners of culture and art in South Sulawesi. So that in the process of the event, invited guest stars or resource persons in addition to discussions according to the theme, they will also provide cultural arts performances. This program is guided by the Main Host and Supporting Host. The main host is played by Opa Willy Ferial, and the assistant host

is played by Haeruddin. The unique thing is that Haeruddin as the supporting host also accompanied the conversation with the main host with sinrilik.

As the Proxy of the State General Treasurer in the Regions, KPPN Sinjai is a Type A2. KPPN having the duties and functions of channeling financing at the expense of the budget, as well as administering budget receipts and expenditures through and from the state treasury based on statutory regulations. In addition to the duties and responsibilities in the field of financial administration, especially in terms of receipts and expenditures of State Finances as well as providing services to work units in the payment area of Sinjai Regency.

Organization and Human Resources are two things that cannot be separated. Human resources in an organization are very important determinants for the effectiveness of running activities within the organization to encourage community welfare through services and strategic roles that are carried out. Human Resources in the KPPN Sinjai organizational unit as of September 30, 2022 are 11 people who are active and 3 people are studying assignments.

In this study, data collection was collected to review communication audits, among others, by conducting initial interviews with manager, editor, admin and user on SinjaiMo. The total number of informants was 7 people. The SinjaiMo Manager as the person in charge has a central role, monitoring all information dissemination activities in accordance with the rules of Public Information Disclosure (KIP) as stipulated in the Law of the Republic of Indonesia Number 14 of 2018. Public information that cannot be provided by KPPN Sinjai includes: can endanger the state, the interests of unfair business competition and also information related to position secrets. Placing someone in the position of editor, a position that strategically maintains information traffic, forms an image, can be optimized properly. Admin has the responsibility in terms of adding users, designing and creating content on SinjaiMo in the form of articles and images, besides sharing announcements/information that will be broadcast. SinjaiMo is an educational application owned by KPPN Sinjai as a means of delivering and/or exchanging information between KPPN Sinjai and segmented stakeholders. With the SinjaiMo application, it can improve KPPN Sinjai services in terms of budget execution, consulting and other services and can realize closer interactions with stakeholders.

The culture of quick decision making with the provision of high trust is one of the cultures at KPPN Sinjai regarding the management of SinjaiMo. The application of the SinjaiMo application is in line with the KPPN Sinjai culture and the grand design of organizational culture within the DJPb environment. This culture is known as SMILE-C, which is as follows:

1. Share and Care. Every employee cares for each other and shares to improve cooperation.
2. Modern. The implementation of work related to the duties and functions of DGT is supported by modern technology.
3. Innovative. KPPN Sinjai encourages every employee to innovate.
4. Learn. Employees are expected to continue to learn both in the office and outside the office.

5. Effective and efficient. Effective is every work done to achieve organizational goals within the specified time limit. Efficient, namely achieving organizational goals by using the same inputs (costs) to produce greater outputs (results).
6. Commitment. KPPN Sinjai is committed to maintaining the values of the Ministry of Finance and continuously improving performance.

Based on the results of interviews, internal communication at KPPN Sinjai was found to be in accordance with the following important aspects in the audit of communications.

3.1   Organization

Based on the results of interviews, internal SinjaiMo as a service and education media for KPPN Sinjai is managed by special officers. KPPN Sinjai officer who acts as the application admin. The SinjaiMo admin is chosen by the Head of KPPN Sinjai according to the best competencies he has and is in charge of managing SinjaiMo. SinjaiMo managers are employees who are professional, productive, creative and able to work fast according to a good work ethic. The main task and function of the SinjaiMo admin is to collect information that can be submitted to the Work Unit. The application admin officer compiles, designs, and submits accurate, interesting and up-to-date information to work units through the dashboard and broadcast features of the SinjaiMo application.

3.2   Management

SinjaiMo service flow management is regulated based on the following Standard Operating Procedures set by the Head of the Sinjai KPPN: 1) The work unit treasury officer fills out the application user registration form on the SinjaiMo application homepage; 2) The KPPN officer who acts as the application admin approves and activates the work unit user; 3) The KPPN officer acts as the application admin to collect information that can be submitted to the work unit, the admin officer compiles, designs, and conveys information to the work unit through the dashboard and broadcast features on the SinjaiMo application; 4) The Work Unit treasury officer who has been registered as a user of the SinjaiMo application will receive a notification and can access all information that has been submitted by KPPN Sinjai by logging in to the SinjaiMo application.

This is in line with the results of interviews with SinjaiMo Admins, information uploaded on SinjaiMo through the process: 1) looking for several ideas, then discussing and deciding on the chosen idea; 2) Formulating the narrative of the selected content; 3) formulating content that is in line with the unique cultural character, taking into account the available resources and time; 4) Coordinate with the Head of KPPN Sinjai in uploading content so that and giving orders to upload relevant and appropriate content to be uploaded to the public.

3.3   The Communication Process or Communication Activities

The communication process in the form of a Quality Control Cluster because it can reach many employees and respond quickly and can encourage interaction between employees

so that it can help solve problems. Downward Communication, interpersonal communication with shorter and shorter and easier considerations Upward Communication Verbal reports related to the progress of using SinjaiMo as well as the progress of content that will be planned or created… with the driving factor being being able to get feedback directly from subordinates and not requiring permanent records. Horizontal Communication through communication by admin and work unit colleagues in light discussions related to ideas that are worthy of being SinjaiMo's concepts/content materials.

In addition to internal communication with KPPN Sinjai, communication is carried out with external parties in this case the partner work unit of KPPN Sinjai. This communication is intended for the dissemination of information about the SinjaiMo application so that many work units use the SinjaiMo application. Informal communication through word of mouth during one-on-one monitoring in the work unit and during socialization/guidance activities. In addition, communication with external parties is also supported by horizontal communication between the Head of the Sinjai KPPN and the KPA/Leader of the Sinjai KPPN work unit either directly or through an official letter.

Conditions after using the application of SinjaiMo. (1) Submission of information updates is carried out through simpler and more practical communication and educational media channels. (2) The provision of education can be more informal without the barriers of space and time.

3.4 Feedback

Feedback is assessed from the responses that occur in the communication process to SinjaiMo content uploads from reviews across all communication media at KPPN Sinjai. Feedback is important to note as a guide on how the communication carried out by KPPN Sinjai management is received by stakeholders. Since the official letter regarding the release of SinjaiMo was distributed to the work unit, no one has yet responded to the work unit. The evaluation process for the management of SinjaiMo is carried out periodically. Even for certain issues evaluation can be done more quickly. The leaders and ranks of KPPN Sinjai are given the opportunity to be able to provide input in choosing the theme of the content to be posted.

The use of SinjaiMo starts from the registration process by the treasury officer of the Sinjai KPPN Work Partner Work Unit on the SinjaiMo application homepage. Furthermore, the SInjaiMo Admin will verify the data, approve and activate the work unit user.

3.5 SinjaiMo Features

Based on the results of the observation, the features in the SinjaiMo application consist of:

1. Broadcast
   a. Facilities for publication of activities at KPPN Sinjai;

b. Means of updating information and deadlines that reach all segmentation of stakeholders at KPPN Sinjai

　The number of activities in SinjaiMo's uploads does not fully reflect all activities carried out by KPPN Sinjai. Uploaded content with the following topics:

a. 25 May 2021. Socialization of PMK implementation of the Harmonization of Tax Regulations
b. 11 September 2021. KPPN Sinjai is ISO 9001 certified and WBBM
c. 22 September 2021. Implementation of SAKTI
d. 24 September 2021. Apply 5M
e. 12 January 2022. Monitoring the distribution of Physical DAK
f. 12 July 2022. Implementation of Competency assessment for PPK and PPSPM Period III 2022
g. 15 July 2022. Distribution of Village Fund Monitoring
h. 20 September 2022. DIGIPay Monev
i. 21 September 2022. Monev on Distribution of UMI Regional Office DJPb South Sulwesi
j. 23 September 2022. To increase the economic value of the business, KPPN Sinjai holds a FGD with UMI distributors
k. 24 September 2022. Village Fund
l. 4 October 2022. Why the integrity zone? (Part 1)

2. Dashboard

　The content uploaded on the dashboard features is related to SinjaiMO Overview (Welcome!), the latest Announcements and Application Updates with the following details:

a. 5 May 2021, welcome!
b. 14 September 2021, Application Update
c. 11 July 2022, Announcement

　The content uploaded to the SinjaiMo application corresponds to the category of budget execution as well as the duties and functions of the Sinjai KPPN. Based on the data above, the September period has the highest number of updates and content uploads on the SinjaiMo application. Because September is the evaluation period for the implementation of the APBN budget to prepare for the last three months of the implementation of the current budget year.

3.6 Barriers in Communication

The barriers communication faced in the form of minimal response from the recipient of the information, it is feared that setting the silent mode on the device so that the information is not conveyed in actuality. Another factor that hinders communication in this unit is the work environment factor due to limited human resources, as well as the presence of excessive duties and responsibilities that can cause the communication that occurs cannot be conveyed directly by the person concerned.

4 Conclusion

Many barriers to effective communication exist. The conclusion that can be drawn is that in the management of SinjaiMo, the communication process has been going well in accordance with the rules of public information disclosure, even though there has not been a single user who has responded. SinjaiMo's service flow starts from compiling, designing, and delivering accurate, interesting and up-to-date information to work units through the dashboard feature and the SinjaiMo application broadcast, which is regulated based on the Standard Operating Procedures that have been set by the Head of KPPN Sinjai. The communication audit of the SinjaiMo application for the period 5 May 2021 to 4 October 2022 explained that the SinjaiMo application manager has not managed to regularly upload various informative content to stakeholders.

As feedback from the form of communication audit analysis, this study tries to provide input in improving the quality of using SinjaiMo, namely re-identifying relevant information and according to stakeholder needs with the main goal of the digitization process coupled with what is expected by SinjaiMo users. As a form of cultural synergy, SinjaiMo managers can map stakeholder needs through two-way communication to SinjaiMo users.

References

Akbar, Muh: Audit Komunikasi Penyebaran Informasi Renstra Pemerintah Kota Makassar 2004 – 2009. Makassar: Universitas Hasanuddin (2009).

Ardial: Fungsi Komunikasi Organisasi: Studi Kasus Tentang Fungsi Komunikasi Organisasi Terhadap Kinerja Pegawai. Medan: Lembaga Penelitian dan Penulisan Ilmiah Aqli (2018).

Bahfiarti, Tuti: Buku Ajar Dasar-dasar Teori Komunikasi. Makassar: Universitas Hasanuddin (2012).

Hardjana, Andre: Audit komunikasi: Teori dan praktek. Jakarta: Grasindo (2000).

Hardjana, Andre: Audit Komunikasi Internal. Jurnal InterAct Vol 3 No.2 hal 1–17 (2014).

Hardjana, Andre: Komunikasi Organisasi: Strategi Interaksi dan Kepemimpinan. Depok: Rajawali Pers (2019).

Kholil, Syukur: Metodologi penelitian komunikasi. Medan: Perdana Publishing (2016).

Mohammed, R., & Bungin, B: Audit Komunikasi: Pendekatan dan Metode Asesmen Sistem Informasi Komunikasi dalam Organisasi. Edisi Kedua. Jakarta: Prenada Media (2022).

Cangara, Hafied: Perencanaan dan Strategi Komunikasi. Jakarta: Rajawali Pers (2017).

Furqon, C: Hakikat Komunikasi Organisasi. http://file.upi.edu/Direktori/FPEB/PRODI._MAN AJEMEN_FPEB/197207152003121-CHAIRUL_FURQON/Artikel-Organizational_Com munication.pdf (nd).

Hargie, O., & Tourish, D: Auditing organizational communication: A handbook of research, theory and practice (2nd ed). New York, NY: Routledge (2009).

Robbins, Stephen P.: Teori Organisasi Struktur, Desain dan Aplikasi. San Diego: Prentice-Hall International, Inc (1994).

Wekke, Ismail Suardi, et. al.: Metode Penelitian Sosial. Yogyakarta: Gawe Buku CV. Adi Karya Mandiri (2019).

Wilcox, Dennis L., et al.: Public relations: strategies and tactics 7th ed. USA: Pearson Education, Inc. (2005).