The Actualization of Internal Control for Official Travel: Agency X City A

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Abstract
This study aims to explore the forms of internal control activities for official travel at Agency X. It uses a qualitative method with a descriptive approach. Data was collected through observation, interviews, and documentation during an internship at the agency, then analyzed using the Miles and Huberman interactive model, which includes data reduction, data presentation, and conclusion drawing. The result show that the implementation of internal control over official travel at Agency X was carried out through six aspects of control activities: establishment of responsibilities, separation of duties, documentation procedures, physical controls, independent internal verification, and human resource controls. Additionally, there are supplementary policies such control system is functioning quite well, although weaknesses still exist in employee discipline and the completeness of accountability documents. This study concludes that internal control of official travel plays a vital role in improving the transparency, accountability, and efficiency of regional financial management. Therefore, strengthening employee discipline, optimizing digital systems, and conducting periodic evaluations are crucial to prevent potential irregularities and enhance the quality of government governance.

Keywords
Agency X, control activities, internal control, official travel

INTRODUCTION

Official travel refers to a trip taken by an employee to carry out duties related to official business. Official duties themselves refer to work that is in the interest of the institution or company where the employee works. (Bloom & Reenen, 2013). In the public sector, official travel is a routine activity carried out by central and regional budget users for various purposes, such as technical guidance, seminars, meetings, training, comparative studies, and other important matters (Mamu et al., 2012). Official travel is regulated in the Minister of Finance Regulation Number 113/PMK.05/2012 of 2012 concerning Domestic Official Travel for State Officials, Civil Servants, and Non-Permanent Employees. This regulation consists of 12 chapters with 43 articles.

Quoted from CNBC (2024), throughout 2023, Rp48.2 trillion has been spent on government official travel, a value that increased from Rp37.8 trillion in 2022. This official travel expenditure is part of the goods expenditure for ministries or institutions within the state budget and expenditure framework. In 2023, the goods expenditure budget reached Rp428.4 trillion. This total goods expenditure increased by about 0.8% from the 2022 realization of Rp424.9 trillion. In 2019, goods expenditure was still worth Rp333.9 trillion. The realization of official travel expenditure was the smallest of the total goods expenditure. The highest was operational goods expenditure at Rp153.3 trillion.

The following is a table of business travel budgets for several Regional Work Units (SKPD) in City A.

Table 1. Budget Ceiling of Regional Work Units of City A

Regional Work Unit	Budget Ceiling (in Rupiah)
Agency V	877,174,000
Agency W	1,820,500,000
Agency X	16,464,128,000
Agency Y	2,126,685,900

Source: E-Archive of City A, 2022

From Table 1, it is known that Agency X of City A is the Regional Work Unit (SKPD) that absorbed the most business travel budget, amounting to Rp16.464 Billion. Compared to Agency W and Agency V of City A, Agency X's budget is 881.09% larger than Agency W's. It is 1,828.64% larger than Agency V.

Quoted from Ernowo (2023), The Corruption Eradication Commission (KPK) has dismissed its employee, Novel Aslen Rumahorbo (NAR), for committing administrative fraud related to official travel. Based on the Inspectorate's investigation, NAR was found to have violated Article 5, letter a, of Government Regulation Number 94 of 2021 concerning Civil Servant Discipline for abusing his authority. Consequently, in accordance with Article 8, paragraph (1), letter c of the same regulation, NAR was given a severe disciplinary sanction in the form of an involuntary dismissal. Meanwhile, the KPK is continuing its investigation into the alleged corruption case involving NAR. The KPK is concurrently enforcing the code of ethics through the Supervisory Board, employee discipline through the Inspectorate, and handling the alleged criminal corruption case through the Deputy for Enforcement and Execution. In addition, the KPK continues to strengthen its preventive and mitigating measures to ensure that similar violations do not recur in the future.

According to research by Ratna et al. (2021), one way to prevent irregularities and achieve desired work results is to implement internal controls. According to research by Sambuaga et al. (2021), one way to prevent errors and deviations is through verification by an internal party. Control is an activity used to influence and direct the actions of an object, organization, or system. Its purpose is to prevent losses for the organization. According to COSO, internal control is divided into five components, one of which is control activities. Within control activities, there are several groups, one of which is proper authorization of activities and transactions. The authorization function includes cash disbursements, specifically: approval of purchase invoices, approval of checks made to pay debts, and approval for replenishing petty cash funds. The existence of internal control is aimed at minimizing the presence of parties who use Official Travel Orders (SPPD) for employees who do not travel on official trips and the number of days of official travel that are not in accordance with what should be. This can reduce the threat and risk of loss and not interfere with the running of the system (Putri et al., 2022).

This research aims to explore the form of internal control activities for business travel at Agency X in order to improve the effectiveness of control, prevent the misuse of authority, and reduce the potential for fraud. Through a qualitative approach, we seek to explore how treasurer and verifier roles to achieve the effectiveness of internal control and how they address or respond to budget misuse or procedural violations. By capturing these insights, the study can guide policymakers to improve the internal control implementation at the agency. The findings may also reveal how important the automation technology in emphasizing the importance of data representativeness and user trust.

LITERATURE REVIEW

Internal Control System

Internal control is a policy and procedure that protects the assets of a company or agency from misappropriation. This system is also used to check accuracy and accountability to ensure that existing regulations are fully complied with (Simon et al., 2023). Internal control is a process effected by the board of directors, management, and all personnel that is designed to provide reasonable assurance regarding the achievement of organizational objectives related to operational, reporting, and compliance aspects (Febriastuti & Nurul, 2020). There are four main groups for the purposes of internal control (Jusup, 2016): strategic (the main objectives that support the entity's mission); financial Reporting (internal controls over financial reporting); operations (operational controls); compliance (compliance with laws and regulations). A system of internal control is a set of policies and procedures designed by management to provide reasonable assurance that an organization can achieve its stated goals and objectives. These policies and procedures are commonly known as controls, and collectively they form the internal control system within an entity (Jusup, 2016).

Based on the definition above, it can be concluded that an internal control system is a process present in every institution that is carried out through procedures and policies by management to ensure reliable financial reporting, with the aim of protecting its assets. This internal control is useful for checking the accuracy, effectiveness, and efficiency of achieving a specific goal.

Control Activities

Activity control is a form of activity in the concept of internal control where policies and procedures are carried out to face risks and take actions to achieve the entity's goals (Harared & Heriyanto, 2022). According to (Krismiaji, 2015), control activities are grouped into five categories: proper authorization of activities and transactions, segregation of duties, adequate design and use of documents and records, adequate protection of access to and use of assets and records, and independent checks on performance.

In 1994, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) formulated a definition of internal control. According to COSO, internal control is a process influenced by the board of directors, management, and all personnel within an organization. It's designed to provide reasonable assurance regarding the achievement of objectives in several categories: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. According to COSO, internal control consists of five main components, one of which is control activities. To minimize the potential for fraud, management must establish policies and procedures that can identify specific risks the company may face. Control activities include policies and procedures designed to ensure that necessary steps are taken to address risks that could hinder the achievement of organizational goals. Examples of these activities include data reconciliation, protection through user IDs and passwords, and signature verification when cashing checks.

One component of internal control, according to (COSO, 2013) is control activities. Control activities demonstrate a company's efforts to identify risks it faces, such as fraud. There are six principles of control activities, including establishment of responsibility, segregation of duties, documentation procedures, physical controls, independent internal verification, and human resource controls. Establishment of responsibility is an important principle of internal control: assigning responsibility to specific employees. Control is effective when only one person is assigned to a specific responsibility. Establishing responsibility often requires restricting access to authorized employees.

Segregation of duties is crucial in an internal control system. For example, employees who design computer systems should not be assigned to work using those systems, as they could design systems for their own personal benefit and commit fraud. Companies must establish procedures for documenting every transaction. Companies should number each transaction document to avoid double-recording transactions. Physical controls relate to safeguarding assets and ensuring the accuracy and reliability of accounting records. Some physical controls include safety deposit boxes for cash, password-protected computer facilities, TV monitoring, alarms, and time clocks for recording work hours.

Independent internal verification involves reviewing data reviewed by employees. Companies should conduct periodic or unannounced record reviews. Some activities related to human resource controls include monitoring employees who handle cash, rotating employee jobs and providing employees with vacation time, and conducting background checks. A background check is a check to see if job applicants graduated from schools listed on the company's roster.

Based on this description, control activities are an important instrument in the internal control system to minimize risks and ensure that the agency's goals can be achieved effectively and efficiently. That way, internal control is not just an administrative activity, but a strategy that can strengthen the governance, accountability and integrity of an agency.

Internal Audit

Internal audit is an independent evaluator in an agency or company that has a role to test, assess, and evaluate the activities that have been carried out by an agency. Internal audit has responsibility and power over information providers and ensures the quality of individuals in an agency. The role of the head of internal audit is to provide a complete description of the targets, obligations, and responsibilities to the agency (Fatimah & Pramudyastuti, 2022). Internal audit is a form of managerial oversight that functions to assess and evaluate the control system with the goal of assisting management in carrying out its responsibilities effectively. This activity is conducted through the provision of analysis, appraisal, recommendations, and input related to the activities being examined (Suginam, 2017). The objective of an internal audit is to assist every member of the organization in carrying out their responsibilities effectively. To achieve this goal, internal auditors are expected to provide analysis, evaluation, recommendations, consultation, and relevant information concerning the activities being audited.

From the definitions above, it can be concluded that an internal audit is a systematic examination process for evaluating evidence in financial reports. Its goal is to ensure that the financial reports are not flawed, either from an administrative or intrinsic standpoint.

Financial Verification

Verification is a process to confirm the truth, accuracy, or validity of information. It can involve comparing two or more items or performing additional tests to ensure data accuracy and validity. In a financial context, the verification of complete accountability documents aims to ensure that each document aligns with the relevant type of expenditure evidence and complies with applicable regulations. Accountability documents are considered valid and complete only after they have been validated by the responsible official. This verification process is carried out by a formally appointed verifier (Fahriel, 2022). A Financial Verifier is an employee appointed by the General Bureau to perform verification on all financial administrative documents before they are submitted for disbursement to the State Treasury Service Office (KPPN). Their duties include checking the completeness of expenditure evidence by creating a checklist of the fund disbursement documents. Budget disbursement can only proceed after all documents have gone through the verification stage.

Based on the description above, verification is a very important stage in the administrative governance of an agency, both in the context of accountability and financial administration management to ensure the validity, validity, and seniority of documents to existing regulations. Thus, the role of the verifier not only plays a role as a formal procedure but also an internal control flow that will support accountability and transparency in financial management in an agency.

Official Travel Regulations

Cases of official travel and not in accordance with regulations in fact still occur a lot. This can make agencies or government agencies face difficulties in managing official travel data in accordance with existing regulations (Darip & Sapaatullah, 2025). Official travel is regulated by Minister of Finance Regulation Number 113/PMK.05/2012 of 2012 concerning Domestic Official Travel for State Officials, Civil Servants, and Non-Permanent Employees. This regulation consists of 12 chapters and 43 articles (Menteri Keuangan Republik Indonesia, 2012). Every official trip both in private and government agencies is assisted by a secretary to take care of the preparations for official travel. AP (*Account Payable*) staff are parties or official travel administrators who are entrusted to perform this task and can be different depending on the agency. With the existence of government regulations, it is hoped that official trips can be carried out in a more orderly, efficient, economical, effective, transparent and responsible manner (Toding et al., 2023).

Based on the definition above, the problem of inappropriate official travel is certainly a challenge for each agency. Therefore, internal control can be carried out to minimize the presence of parties who do this. Internal control can also minimize losses that occur and ensure that the system runs in accordance with applicable regulations. With the steps taken, official travel management can run in accordance with the principles of the agency.

RESEARCH METHOD

Conceptual Framing

According to (Wekke, 2019), qualitative research is a research approach that aims to understand social phenomena or events in a deep and holistic manner. A qualitative design was adopted, grounded in phenomenological principles that prioritize the subjective experiences and personal interpretations of participants where personal perceptions can reveal challenges the implementation of internal control over official travel procedures by purely quantitative measures. By emphasizing lived experiences, this approach allowed us to examine how participants understood and negotiated the actualization of internal control. The study was conducted in an Agency X in City A, East Kalimantan.
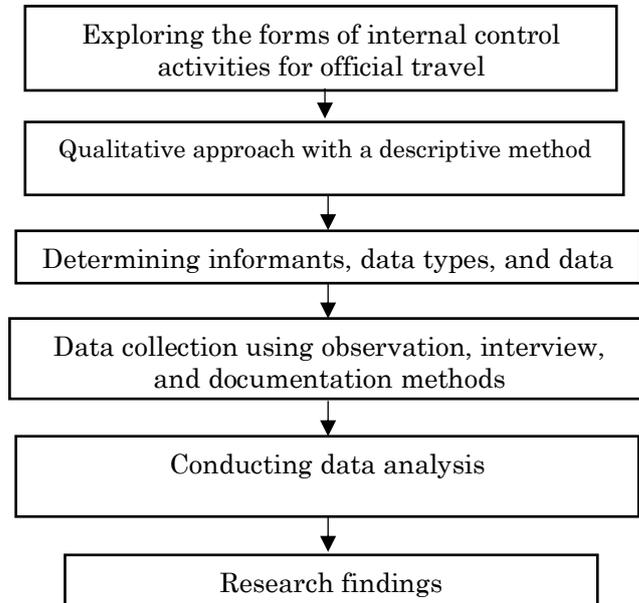

Figure 1. Research Steps with Qualitative Study

Research Indicators

First, the internal control system refers to the control implemented by the finance department at Institution X in City A to ensure that all official travel expense report (SPPD) documents are collected completely in accordance with prevailing policies during the budget realization process. This is to prevent fraud during official travel, both domestically and internationally. Second, control activities are a series of policies and procedures designed to ensure that necessary steps are taken to address risks that could hinder the achievement of an organization's or business entity's objectives.

Moreover, third indicator is verification of document completeness is an examination conducted by the financial verifier to check the completeness of official travel accountability documents that have been realized. The goal is to ensure that the provided documents are in accordance with the type of each expenditure receipt and the applicable regulations. The financial verifier checks the completeness of these expenditure receipts by using a checklist for the fund disbursement documents. Fourth, official travel is an activity undertaken by the Chairman, Vice Chairman, members, State Civil Apparatus (ASN), and Regional Contract Employees (TKD) at Institution X in City A, in accordance with a predetermined schedule and budget for both domestic and international travel.

Data Sources and Types

The data obtained by the researcher consists of primary and secondary data. Primary data is data obtained directly from the first source (firsthand). This study uses a purposive sampling technique to select informants, meaning informants are chosen based on pre-considered criteria. In this research, data and information are obtained using data triangulation. The type of triangulation used in this study is data source triangulation.

Data triangulation is obtaining accurate data/information by using various sources, such as documents, archives, observation results, and interview results by interviewing more than one person with different perspectives. These different perspectives will broaden knowledge to obtain reliable truth.

Table 2. Research Informants

Initials	Position	Job Description
H	Treasurer	Re-checks files that have been reviewed and then disburses official travel funds once the files are complete.
FHT	Verifier	Examines the completeness of official travel documents and expenditure evidence for fund disbursement in the finance department.
AK	Auditor	Conducts supervision and examination of document completeness, the correctness of budget usage, and human resources.

Secondary data is data obtained from other sources, not firsthand, and is used to support the quality of the research. The author obtained primary data from the general and personnel sections regarding the number of employees and the organizational structure, as well as from the finance department concerning budget ceilings, receipt examples, and examples of official travel expense details.

The data collection methods used in this study include a semi-structured interview method, where the researcher prepares a number of questions as an interview guide and will generate new questions based on the interviewee's answers; a direct observation method, where the researcher did for 4 months and participated in the checking and input/archiving of official travel documents; and documentation, which the researcher obtained in the form of official travel file examples, budget ceilings, and official travel procedures.

Data Analysis Methods

Data analysis is a systematic process that involves searching for and organizing interview transcripts, observations, and other notes that the researcher has collected, and then presenting them. The data analysis technique used in this study is the one proposed by Miles and Huberman (1984), which consists of data reduction, where the researcher filters and summarizes data from interviews, observations, or documentation to extract relevant information according to the research focus; data display, where the researcher can see an overall picture and find patterns or relationships between facts; and conclusion drawing, where the researcher draws conclusions by comparing the existing data and ensuring that the conclusions obtained are truly valid and trustworthy.

RESULTS AND DISCUSSION

Within internal control, one of the important components is control activities. These activities aim to minimize the occurrence of fraud or misconduct within an agency or company. The better the control activities, the more they can suppress the amount of fraud that may occur within an entity.

In this section, the author will discuss the findings of the research conducted through direct interviews with informants to understand the implementation of internal control at the agency. Based on the data analysis from these interviews, it can be concluded that the implementation of internal control at Agency X in City A has been carried out in accordance with the principles of control activities and has complied with City A Mayor's Regulation Number 15 of 2021. This can be seen from the six main aspects of control activities that have been implemented, namely:

A clear and precise Establishment of Responsibility ensures transparency in the implementation of official travel.

This principle emphasizes that responsibilities within an organization or entity must be clearly defined, so every individual knows their role and the limits of their authority. It involves giving authorization only to individuals who are qualified to perform specific activities to prevent abuse of power. Agency X in City A has implemented a clear system for establishing responsibility in its official travel process. Every stage, from the proposal and approval to the execution and accountability of official travel, is carried out by authorized personnel according to their position. This is aimed at ensuring clear responsibility in budget usage.

The interviews with informants began with an explanation of official travel policy of Agency X. According to H:

"Perjalanan dinas di Setwan untuk dewan ya dituangkan dalam banmus (badan musyawarah dewan). Jadwal perjalanan dinas setiap bulannya ada di sini."

[Official travel of the Secretariat of House of Representative for the council is outlined in the council's advisory body (banmus). The monthly travel schedule is available in it.]

Informant H described that since the planning stage, control activities have been implemented through a council deliberative body that is tasked with and has the authority to coordinate and synchronize the preparation of the annual work plan, as well as determine the Agency's agenda. All decisions regarding official travel are made in the banmus, while employee official travel follows the mechanisms regulated in the mayor's regulations. Meanwhile, FHT is of the opinion:

"Uang perjalanan dinas akan dicairkan ketika dokumen sudah terverifikasi, sudah disetujui oleh PPTK dalam konteks sudah lengkap itu baru bisa dicairkan, jadi dari verifikasi ke PPTK baru ke Bendahara pengeluaran"

[Disbursement of travel allowances can only be made after the documents have been verified and approved by the PPTK and the documents are complete. Therefore, from verification to the PPTK, it will then be disbursed to the expenditure treasurer]

The statement from informant FHT explained that the establishment of responsibility for the disbursement of official travel funds is solely assigned to the verifier, the PPTK, and the treasurer with specific responsibilities. The disbursement procedure for official travel funds must go through the verifier and PPTK, and then be submitted to the treasurer for disbursement. The informant also explained that the establishment of responsibility for official travel has been implemented with a clear authorization system.
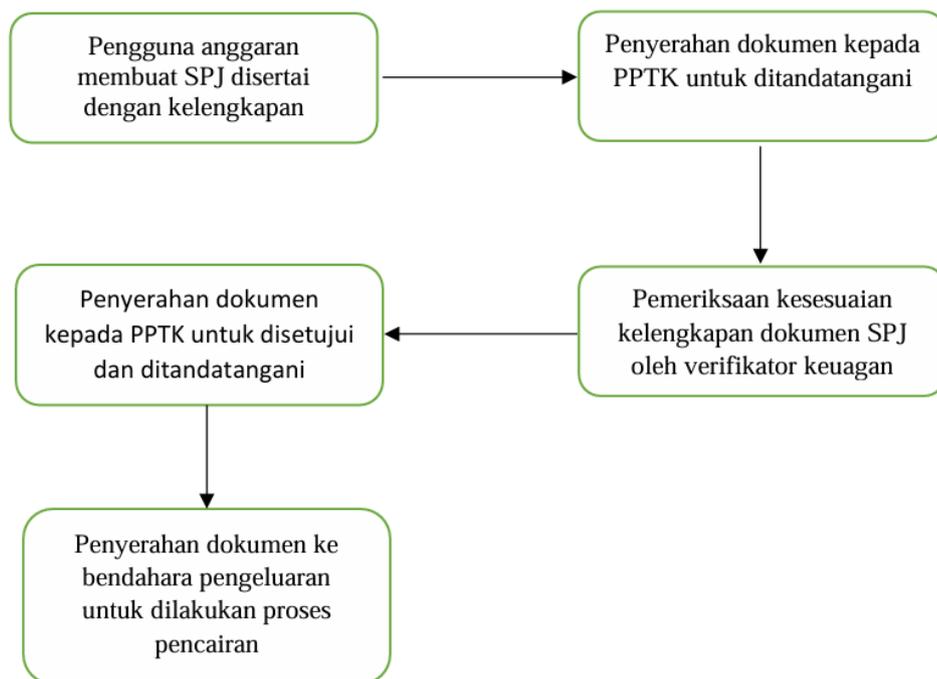

Figure 2. The Flow of Financial Accountability Letter (SPJ) Verification

AK also explained:

"Kalau ada kecurangan itu,dalam melakukan audit dalam melakukan pemeriksaan kita ada dasarnya ya, kita kalau perjalanan dinas kan itu ada perwalinya yang menyangkut tentang perjalanan dinas, kita lihat dulu kecurangannya ini apa? Terus nanti kita juga ada pedoman pedoman dalam melakukan audit ini. Kita lihat disini hasilnya apa?"

[If there's fraud, we have a standard for conducting audits and inspections. For official travel, there's a bylaw concerning official travel. We first assess the fraud, and we'll also have guidelines for conducting these audits. We'll see what the results are]

He further said:

Tindakan yang kita lakukan sebagai APIP yaitu memanggil orang yang melakukan perjalanan dinas untuk melakukan klarifikasi… jika misalnya ada dokumen terkait dengan kelengkapan

SPJnya kurang, kita mintai biasanya mungkin ada yang terselip. Untuk hotel, transport, kita konfirmasi juga ke pihak hotelnya. Meskipun pihak hotel sudah memberikan statement. Jika benar kita baru memberikan judge oh ini ada kecurangan. Kita nggak bisa langsung menjudge kecurangan, tapi ada step stepnya.

[Our actions as APIP include summoning the person traveling on official travel to seek clarification. If, for example, there are missing documents related to the SPJ, we request them, and there might be something missing. Regarding hotels and transportation, we also confirm with the hotel. Even if the hotel has already provided a statement, if it's true, we'll then judge whether there's been fraud. We can't immediately judge fraud, but there are steps to follow.]

From a supervisory perspective, internal audit plays a role in conducting investigations if there are indications of fraudulent travel arrangements. Furthermore, internal audit also carries out a coaching function based on audit findings as a follow-up.

According to COSO (2013), control activities are actions established through policies and procedures that help ensure management's directives to mitigate risk are carried out. Control becomes more effective when responsibilities are clear and only one person is responsible for a particular task or transaction. The establishment of responsibility in internal control states that control is effective when only one person is assigned a specific responsibility, with limited access for those who have certain authorization. With a strict system, the potential for budget misuse or procedural violations can be minimized.
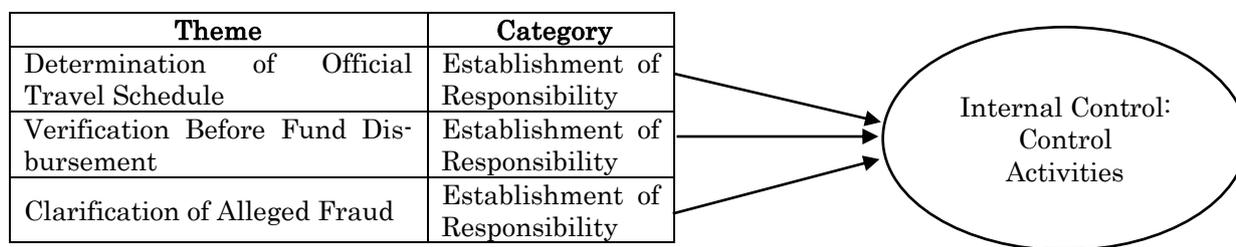
Theme	Category
Determination of Official Travel Schedule	Establishment of Responsibility
Verification Before Fund Disbursement	Establishment of Responsibility
Clarification of Alleged Fraud	Establishment of Responsibility

Internal Control: Control Activities

Figure 3. Principle of Controlling Activities: Establishment of Responsibility
Source: Processed by the authors.

Segregation of Duties avoids conflicts of interest and ensures accuracy in the management of official travel.

The purpose of segregation of duties is to reduce the risk of errors and fraud by ensuring that a single individual does not have complete control over the entire transaction cycle. This principle also aims to avoid conflicts of interest and prevent opportunities for the abuse of power. In its implementation, duties are separated among the parties who propose official travel, those who approve the budget, those who carry out the travel, and those who perform the verification. This is intended to prevent conflicts of interest and minimize the potential for abuse of power.

According to H:

"Penerima undangan di bagian umum, pembuat visum ada di bagian administrasi pengelola SPPD, verifikator dari bagian keuangan, dokumen disimpan bagian pengarsipan..."

[The general section receipts the invitation, then the visa maker is in the SPPD administration management section, the verifier is from the finance section, the documents are stored in the archiving section...]

also AK said:

"Peran sebagai pendeteksi kecurangan itu kayak kita melakukan audit kepatuhan gitu ke OPD OPD, terus review RKA, evaluasi, penugasan penugasan. Itu aja sih yang ada di Inspektorat. Tugas tugasnya APIP untuk memberikan keyakinan"

[Our role as a fraud detector is to conduct compliance audits on regional government agencies (OPDs), review budgets (RKA), evaluate budgets, and assign tasks. That's all the Inspectorate does. The APIP's job is to provide assurance]

According to Saputra & Novita (2023), segregation of duties is a crucial internal control for reducing the risk of fraud and error by distributing authority so that no single individual controls the entire transaction process. With the separation of duties, an organization has a mechanism of checks and balances between departments, thereby minimizing the risk of power abuse.
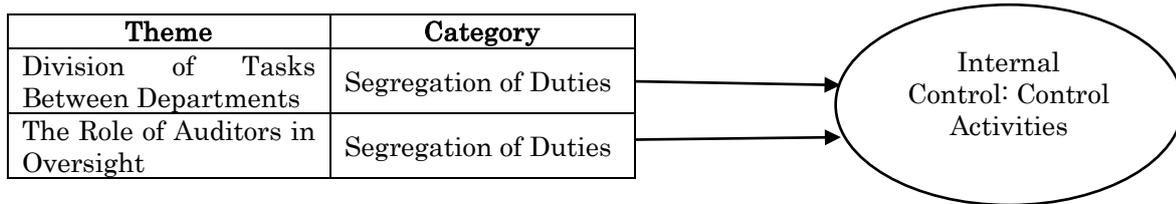
Theme	Category	
Division of Tasks Between Departments	Segregation of Duties	
The Role of Auditors in Oversight	Segregation of Duties	

Internal Control: Control Activities

Figure 4. Principle of Controlling Activities: Segregation of Duties
Source: Processed by the authors.

Documentation Procedures are implemented systematically, physically and digitally, to ensure transparency and accountability.

The documentation procedures refers to the systematic recording of every transaction so that it can be traced back or used as a tool during an audit. Effective documentation can reduce the risk of errors, fraud, data manipulation, and inconsistencies in records. An organization must have a systematic, structured, and easily accessible recording system to ensure that every transaction or activity can be traced back for audit and evaluation purposes. Business travel documentation has been carried out systematically, both in physical (business trip letters, receipts, reports) and digital forms (electronic archives). This process is important for maintaining an audit trail so that every transaction can be clearly traced.

Based on the information provided by informants regarding documentation procedures as control activities, when traveling on business, the documents that need to be brought, namely SPT, visit letters and visum, must be available for disbursement of funds as regulated in the Mayor's Regulation. As stated by informant H:

"Ada di perwali, seperti Visum, SPT, Surat kunjungan…"

[It's in the mayor city regulations, such as Visum, SPT, Visit Letter…]

and FHT explained:

"Dokumennya apa saja yaitu terdiri dari TS, SPT itu surat perintah tugas, SPD itu surat perjalanan dinas, Undangan atau surat kunjungan…terkhusus dewan ada pakta integritas."

[What are the documents, namely consisting of TS, SPT which is a work order letter, SPD which is a business travel letter, invitation or visit letter…especially for the council there is an integrity pact.]

The control of document and records in the form of an archiving system at Agency X is a form of documented information control with a retention period of 10-20 years. Document storage, both physically in the archiving department and digitally on a computer, aims to minimize document loss and manipulation. During verification, documents are archived in the finance department, and after verification is complete, the archiving department moves them to the warehouse. Thus, physical control is available both digitally and in the document storage warehouse., as expressed by informant H:

"Arsip negara itu ada ketentuannya, ndak dibakar tapi disimpan. Arsip disimpan dalam jangka waktu tertentu, bisa 10 tahun bisa 20 tahun, jika ada temuan bisa digunakan lagi dan disimpan dalam bentuk digital. Ada juga penyimpanan digital, semua berkas discan."

[There are regulations regarding document state archives; they are not burned but stored. Archives are kept for a specific period, possibly 10 or 20 years. If anything is discovered, it can be reused and stored digitally. There's also digital storage, where all files are scanned]

In addition, the informant FHT expressed his views on the follow-up procedures on incomplete documents as follow:

"…. dalam peraturan tidak dapat dicairkan, jadi harus lengkap dulu untuk meminimalisir temuan. Karena itu terkadang ee jika gak lengkap terus ada pemeriksaan mendadak itu sangat banyak temuan karena itu belum pada lengkap."

[…the regulation states that it cannot be disbursed, so it must be complete to minimize findings. That's why sometimes, if incomplete documents are then subjected to surprise inspections, many findings are made because they're incomplete.]

From the statement, it can be concluded that there is an issue regarding documentation procedures. Without complete documents, the disbursement process cannot be carried out. Official travel documentation procedures play a crucial role in ensuring transparency and accountability in regional expenditures. Therefore, those responsible for their duties must maintain proper documentation. This procedure is implemented to minimize the possibility of findings during audits.

According to Sari (2023), systematic and complete documentation is crucial in internal control to provide an adequate audit trail. This supports transparency and accountability in recording transactions and facilitates evaluation and audits. Document archives must be well-kept, both physically and digitally, with appropriate retention periods.
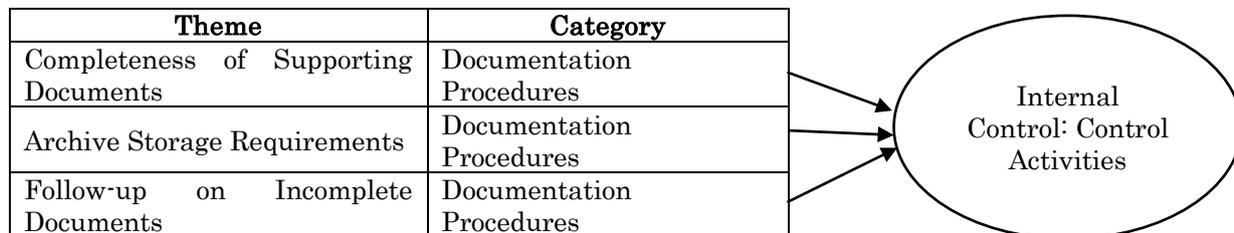
Theme	Category
Completeness of Supporting Documents	Documentation Procedures
Archive Storage Requirements	Documentation Procedures
Follow-up on Incomplete Documents	Documentation Procedures

Internal Control: Control Activities

Figure 5. Principle of Controlling Activities: Documentation Procedures
Source: Processed by the authors.

Physical Control ensures compliance with official travel procedures

Physical controls aims to protect an organization's assets or records, both physical and digital, from loss, theft, or misuse by implementing strict measures. Agency X has also implemented good physical control in securing important documents and managing financial aspects of business travel. Documents are stored in a safe place and can only be accessed by authorized personnel. Additionally, documents have also been archived digitally to prevent loss or damage.

> *"…. Ada juga penyimpanan digital, semua berkas discan."*

> *[…. There is also digital storage, all files are scanned.]*

According to Henage et al. (2013), physical control is an integral part of every internal control system. Physical controls are designed to physically protect equipment, inventory, securities, cash, and other assets, for instance, by using locks or other security systems. Internal controls are most effective when they are integrated into the entity's infrastructure and ongoing activities, including physical controls. Physical controls aim to prevent the loss, theft, and manipulation of assets through measures such as storing assets in a secure location, strict supervision, and restricting access to unauthorized individuals.
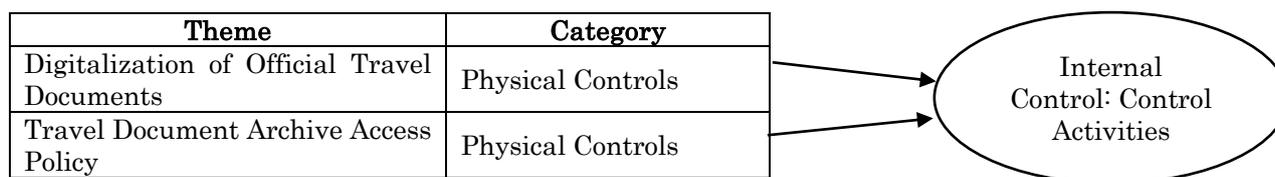
Theme	Category
Digitalization of Official Travel Documents	Physical Controls
Travel Document Archive Access Policy	Physical Controls

Internal Control: Control Activities

Figure 6. Principle of Controlling Activities: Physical Controls
Source: Processed by the authors.

Independent Internal Verification

Independent internal verification aims to ensure that every transaction is in accordance with applicable policies and procedures. The verification is carried out by parties not directly involved in the activity being examined to maintain objectivity. This principle ensures that every transaction or process within the organization is checked by an independent party to ensure accuracy and compliance with applicable procedures.

FHT said

> *"Uang perjalanan dinas akan dicairkan ketika dokumen sudah terverifikasi, sudah disetujui oleh PPTK dalam konteks sudah lengkap itu baru bisa dicairkan, jadi dari verifikasi ke PPTK baru ke Bendahara pengeluaran"*

[Disbursement of travel allowances can only be made after the documents have been verified and approved by the PPTK and the documents are complete. Therefore, from verification to the PPTK, it will then be disbursed to the expenditure treasurer]

Verification performed by OPD (Regional Government Agency) verifiers includes verifying the suitability of documents before they are submitted to the PPTK (Technical Management Officer) and Treasurer for disbursement of funds. Meanwhile, the verification carried out by auditors is to check the completeness of business travel documents to avoid further findings by the BPK (The Audit Board of the Republic of Indonesia). In the implementation of business travel, there is a verification process by verifiers within the OPD and supervision from Agency V. Verification is carried out in layers for every submission and accountability document, from completeness to compliance with regulations.

According to COSO (2013), internal control activities must be designed to ensure that all transactions are verified to comply with laws, regulations, and policies. With independent supervision, compliance with procedures can be ensured, while also identifying and following up on potential errors early on.
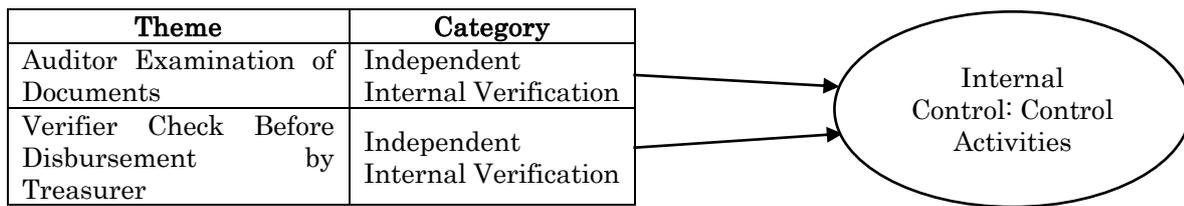
Theme	Category	
Auditor Examination of Documents	Independent Internal Verification	Internal Control: Control Activities
Verifier Check Before Disbursement by Treasurer	Independent Internal Verification	

Figure 7. Principle of Controlling Activities: Independent Internal Verification
Source: Processed by the authors.

Employee discipline issue in Human Resource Controls

Human resource controls ensures that employees working in the organization have high integrity, competence, and honesty in carrying out their duties. HR management at Agency X is regulated through internal regulations and mayor's decrees that outline the duties, responsibilities, and sanctions for employees who violate them. However, interview results indicate that there are still issues with employee discipline, particularly regarding delays in preparing and submitting accountability documents.

Informants at the work unit also shared their experience regarding human resource issue, informant FHT said:

"Kalau dokumen yang sering tidak lengkap itu, yang sangat sangat sering tidak lengkap itu ada di TS … entah itu karna lambat didisposisinya, karna kadang itu atasan berkegiatan jadi kadang itu disposisinya lambat, padahal udah setuju gitu jadi terus itu kadang betabrakan sama pak ketua dinas, tapi ini yang lebih parahnya lagi ini ku kasih tau aja ya pendamping itu kadang malas, misalnya nih TS tu udah selesai di pak ketua, mereka tu malas ngambil TS itu di sekretarisnya pak ketua, jadi kadang tu TS numpuk di ruangan sekretaris ketua. Nah ini yang bikin sering terjadi keributan."

[The documents that are often incomplete, the ones that are very, very often incomplete, are in the TS… whether it's because the disposition is slow, because sometimes the superior is busy with activities so sometimes the disposition is slow, even though it's already agreed so then it sometimes clashes with the head of the department, but this is what's worse, let me just tell you, the assistants are sometimes lazy, for example, the TS has been completed by the head, they are lazy to take the TS from the head's secretary, so sometimes the TS piles up in the head's secretary's room. Well, this is what often causes chaos.]

also AK said:

"Waktunya 60 hari setelah laporan terjadi, itu wajib ditindaklanjuti. Tapi kalau ketidaklengkapan berkas aja, sebelum laporan jadi sudah dilengkapi sih. Untuk itupun kita ada penugasan terkait tindak lanjut temuan. Jadi setiap penugasan yang telah dilakukan oleh APIP sebelumnya, kita ada penugasan"

[Follow-up is mandatory within 60 days of the report. However, if the file is incomplete, it should be completed before the report is submitted. For that reason, we have assignments related to follow-up on findings. So, for every assignment previously carried out by the APIP, we have assignments.]

According to Khoirunnisa (2025), human resource control is a crucial aspect of an internal control system that can improve employee integrity, competence, and performance. By implementing an HR information system integrated with internal controls, companies can manage recruitment, training, and performance evaluation processes more effectively and efficiently. This positively impacts increased productivity and the achievement of organizational goals because employees have a high level of professionalism and discipline in line with company standards.
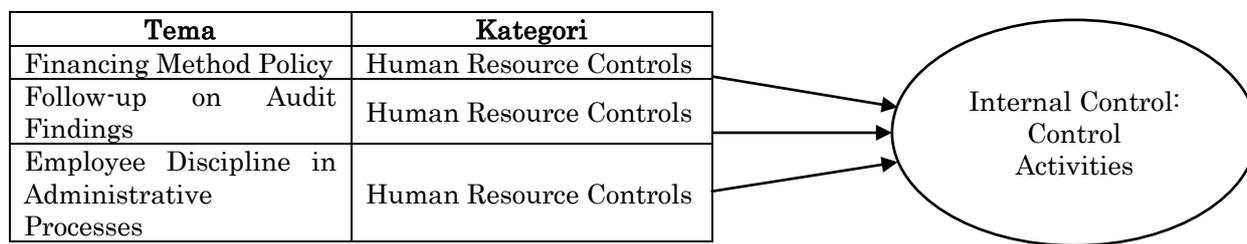
Tema	Kategori	
Financing Method Policy	Human Resource Controls	
Follow-up on Audit Findings	Human Resource Controls	Internal Control: Control Activities
Employee Discipline in Administrative Processes	Human Resource Controls	

Figure 8. Principle of Controlling Activities: Human Resource Controls
Source: Processed by the authors.

Based on the interview analysis, there is also a clear picture of additional internal control policies, such as providing advance payments and digitizing business travel document archives. The goal of these policies is to boost the effectiveness and efficiency of business travel while minimizing the risk of administrative errors and speeding up the financial accountability process. Using technology to digitize archives is also a way of adapting to modern and accountable governance systems.

The establishment of responsibility, segregation of duties, documentation procedures, physical controls, internal verification, and human resource controls all meet the aspects of internal control. However, some areas still need improvement, especially regarding employee discipline in documentation procedures to avoid delays and findings during audits. By implementing effective internal controls, Agency X is expected to enhance transparency, accountability, and efficiency in managing business travel to minimize the risk of misuse and fraud in government administration.

CONCLUSION

Based on the research findings, the internal control of official travel at Agency X in City A has been running well. The structure of responsibility and segregation of duties has been clearly implemented, which supports accountability and minimizes the misuse of authority. The documentation system is also adequate, with both physical and digital records supporting transparency. Furthermore, internal verification is conducted independently to ensure compliance with regulations. However, there are still obstacles related to employee discipline in completing administrative documents, which need further attention. To enhance the effectiveness of internal control, it is recommended to: increase administrative supervision with stricter document checks, optimize the cloud-based digital system for storing official travel archives, conduct routine training for employees regarding official travel procedures and financial administration, utilize automation technology to expedite the verification process, perform periodic evaluations of the internal control system for continuous improvement.

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