

***Implementation of the Government's Internal Control System at the Purwokerto  
Class II Correctional Center (Berlina Yudha Pratiwi, S.E., M.S.A., Ak.)***

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***ABSTRACT***

*This research aims to analyze and explain the implementation and obstacles of the Government Internal Control System (SPIP) at the Purwokerto Class II Correctional Center. The method used in the research is a qualitative method with a case study approach. The data collection technique is by conducting interviews and questionnaires which are conducted with the Head of the Correctional Center, Head of Administrative Affairs, Head of Child Client Guidance, Head of Adult Client Guidance and Representatives of Functional Position Groups. This research provides results that the implementation of the government's internal control system at the Puwokerto Class II Correctional Center has been implemented well and effectively in accordance with Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP), however, one element was found that had not been implemented optimally, namely in the control activity element there was documentation of important event transactions that had not been validated.*

*Keywords : Government Internal Control System, PP No. 60 of 2008, Correctional Center*