

**EVALUATION OF THE IMPLEMENTATION OF THE GOVERNMENT'S
INTERNAL CONTROL SYSTEM IN THE REGIONAL FINANCIAL AND
ASSET MANAGEMENT AGENCY OF JEMBER REGENCY**

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ABSTRACT

This study aims to evaluate the implementation of the Government Internal Control System (SPIP) at the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency. The theoretical basis used in this study is the concept of the Government Internal Control System (SPIP) as regulated in Government Regulation Number 60 of 2008. SPIP consists of five main elements, namely the control environment, risk assessment, control activities, information and communication, and monitoring. This study uses a qualitative method with data collection techniques through interviews and documentation studies. The results of the study indicate that the implementation of SPIP at BPKAD Jember Regency has been running quite well, but there are still several aspects that need to be improved, especially related to human resource competence, preparation of work procedures, and strengthening internal supervision. Suggestions given include the need for a division of tasks based on employee expertise and experience, as well as increased training and supervision so that the effectiveness of internal control can continue to be improved.

Keywords: *SPIP, Internal Control, BPKAD Jember*