Reconstruction of The Authority of The Internal Oversight Unit In The Prevention of Corruption Crimes At State Religious Universities

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Abstract
The supervisory authority possessed by the Internal Oversight Unit (SPI) at State Religious Universities in Indonesia is the main focus of this research. Research on the reconstruction of SPI's authority in the Prevention of Corruption Crimes at State Religious Universities is a type of normative and prospective legal research. The results of this study: first, the SPI entity as a unit within the PTKN work unit which has internal oversight authority is crucial to conform with the spirit of anti-corruption regulations; secondly, the attribution of SPI authority must be reconstructed with unlimited supervision in the use of the budget and management of PTKN. Third, SPI, which is responsible to the Chancellor, seems unable to review the Chancellor's decisions as a controlling unit, while the Chancellor's decisions are policies that are set and used as the basis for every work activity/program. If the SPI is given the authority to review the decisions of the chancellor and the dean (leader), then the SPI functions as a unit that can detect as early as possible the abuse of authority and budget irregularities as the goal and benefit of the oversight agency entity.

Keywords: Authority, Internal Control Unit, Corruption, Higher Education.

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INTRODUCTION

Internal Monitoring Unit (SPI) institution as a new institution at state religious universities (PTKN) only seems to add to the burden on the state, if the phenomenon is found by the Inspectorate General of the Ministry of Religion, the Supreme Audit Agency, and also the Financial and Development Supervisory Agency, which every year at the budget evaluation stage a number of errors are found in financial management at PTKN and culminate in returning the budget that has been used. Likewise, not a few PTKN leaders were forced to deal with the police and prosecutors because of allegations of corruption.

The problem of corruption in PTKN is complex because it is caused by the involvement of many parties/persons who are difficult to reach, difficult to detect, and measure from the perspective of the rule of law, and some of these behaviors actually get their legality in a number of internal policies which result in indications of bad behavior systemic corruption. For example, levies other than education development contributions (SPP), which have the potential to be misused by unscrupulous institutional administrators on behalf of the academic needs of supporting students and the development of lecturer resources.

Conflicts of interest due to an imbalance of power lead to the emergence of corrupt behavior in PTKN, especially in the realm of policy, changing the chancellor changes the policy. While in the practical realm, transactional patterns and nepotism are the two most frequently occurring corrupt acts (Van FC et al., 2022). On the other hand, SPI has the impression of being a "stamper" institution to support leadership policies, because it does not rule out the possibility that SPI is forced to rationalize the budget set by the leadership or immediately follow the will of the leadership, so that the independence and objectivity of SPI in carrying out the supervisory function experience obstacles and are not maximum.

A wise saying says "don't clean the floor with a dirty broom", that the existence of SPI has not been able to become part of the eradication of criminal acts of corruption due to its supervisory authority. Supervision is the whole activity of supervising, checking, matching, and controlling all activities so that they take place according to the plan set and the desired results (The, Liang Gie, 1932) - Cleaning dirty floors must use a clean broom, because a dirty broom will not be able to clean the dirty floor. A dirty broom can even make the swept floor dirtier. This analogy is appropriate when likened to the function of the SPI as a unit for preventing and eradicating corruption in the PTKN environment.

Corrupt bureaucracy is a challenge for any government (Ferrali, 2020). problem corruption in Indonesia today increasingly be, as well impact
systemic in all line life nation and state. Phenomenon corruption that occurred is threat to superiority law, democracy and rights basic man with damage principles good governance (Sabău Pop, 2012). History shows that institution education, especially college tall always become symbol resistance, without except to crime corruption. Corruption and crime organized is closely related phenomena (Gamba et al., 2018). College high in it There is students and lecturers is embodiment public civil (civil society) that can become locomotive and pioneer eradication corruption in this country. Since Becker and Stigler (1974) first acknowledged that No can fully submitted to apparatus enforcer indicated law. Lots involved in practice corruption (Kugler et al., 2005).

As embodiment public civil college tall can become movement balance and control to institution enforcer law and apparatus authorized security eradicate corruption. However How If behavior corruption the apparently it also happened massively in Universities Tall? No few behavioral models other corruptors identified happened in college high, start from corruption academic (eg plagiarism, jockeying writing scientific writing, manipulation results of research and community service), manipulation of accreditation data, nepotism, manipulation budget, inflating cost education and operations education, to to sextortion, a phenomenon abuse of authority to obtain sexual favors in return or gratification (Chapman, D. W, 2016).

Mismanagement and misuse of university finances which have an impact on returning state funds is a sad reality for several PTKNs, and the fact that budget abuse in tertiary management is not new, therefore not a few higher education leaders are temporarily trying their best to get rid of it from the noose of the judge's hammer of corruption. Based on monitoring by Indonesia Corruption Watch (ICW), there are at least 37 cases of alleged corruption in tertiary institutions that have been and are being processed by law enforcement agencies. Losses to state finances caused by corrupt practices that occurred in these universities amounted to IDR 218.804 billion. Meanwhile, on the actor side, of the 37 corruption cases in tertiary institutions that were successfully monitored, it was suspected that at least 65 perpetrators were involved, namely the academic community, local government employees and private parties. Most of the perpetrators were employees and structural officials at faculties and universities, namely as many as 32 people. Chancellors or vice-chancellors including former chancellors are the second most perpetrators with a total of 13 actors (Siti Yuliantari, 2016).

The last corruption case since this proposal was drafted was the misuse of the budget in building construction (www.merdeka.com) and the misuse of research grant funds involving elements of higher education leadership in private universities (koranmx.com) Corruption
and crime substantially reduce the competitiveness of institutions and that corruption is unlikely to have a positive effect (Gaviria, 2002). When applied to research corruption, assumption our basis is: increasingly field organization prone to to corruption, increasingly big possibility organization the involved in crime corporation. With so, we assume that enforcement weak and lacking laws _ control leads to possibility deviation more organization _ high (Valarini & Pohlmann, 2019).

Since the establishment of PMA No. 25 of 2017 concerning SPI, the government’s (religious ministry) political commitment as well as the reform ideals regarding eradicating criminal acts of corruption, colluson and nepotism are expected to have satisfactory results to be eradicated and eliminated. SPI authority and conflict interest like What Which appear consequence polemic application academic executive power (leadership college) with an academic supervisor (senate academic) through system ex-officio and the potential for interrelation to corrupt behavior in tertiary institutions, so far it has not been studied thoroughly normative and prospective (Gaviria, 2002).

The description above shows that the problems that arise in the reality of SPI at PTKIN are the duties, functions, and authorities in supervising the management of higher education, and preventing misuse of the state budget/finances. In this regard, the problems in this study are formulated: First, what is the urgency of SPI at PTKN? Or why does PTKN have to be supervised by an independent internal institution? Second, how is the authority of SPI?; Third, is the implementation of SPI authority at PTKN in accordance with regulations and the spirit of anti-corruption?

RESEARCH METHODOLOGY

As seen in the research theme above, this research is a qualitative research that emphasizes conceptual and statutory approaches. This approach is used to examine the authority of the Internal Oversight Unit at PTKN. This research can also be qualified as prospective research, because this research is expected to provide conceptual input about the authority of the Internal Oversight Unit at PTKN.

Legal research that the author conducted regarding "Reconstruction of the Authority of the Internal Oversight Unit in the Prevention of Corruption Crimes in State Religious Universities" is a type of normative legal research (Soerjono Soekanto & Sri Mamudji, 2003) and prospective. The social and legal context in which the data is embedded must be considered, otherwise the data can be misinterpreted (Kersting and Erdmann, 2014). This research can be qualified as normative legal research, because it examines legal
principles, as well as legal doctrines to answer legal issues (Peter Mahmud, 2010) as well as rules or norms contained in laws, and Regulations of the Minister of Religion, including related laws and regulations, and those that are relevant to this matter. This research can also be qualified as prospective legal research, because this research is expected to provide conceptual input regarding the establishment of laws and regulations or policies. Legal research can be solely based on library research. However, this library research will be complemented by field research. Therefore, this research was carried out in several PTKNs on the grounds that the SPI units were in PTKNs.

RESULT AND DISCUSSION
Authority of the Internal Oversight Unit at PTKN
For an organization as large as the Ministry of Religion, the implementation of control or supervision by the Minister of Religion as the head of the ministry will certainly be a complicated job with the large number of work units or work units under its supervision which are spread throughout the territory of the Republic of Indonesia.

Unit Supervision Internals formed on the basis of PMA Number 25 Year 2017 concerning the Internal Oversight Unit. The Regulation of the Minister of Religion stipulates that every state religious university (PTKN) is under Ministry of Religion to form SPI as one of the units that has the authority to help the rector in carry out supervision, while the scope of supervisory authority is limited to non-academic supervision. Basically, Authority or authority is legal power, the right to govern or act, the right or power of public officials to comply with the rule of law within the scope of carrying out public obligations (Henry Campbell Black, 1990)

Abuse of authority by citing the opinion of Jean Rivero and Waline in relation to "detournement de pouvoir" with "Freis Ermessen", abuse of authority in administrative law can be interpreted in 3 (three) forms according to (Indriyanto, 2006) namely

1. Abuse authority For do conflicting actions _ with interest general For profitable interest personal , group or group ;
2. Abuse authority in that sense action official the is Correct filed For interest general , however deviate from objective What authority the provided by law or regulations other ;
3. Abuse authority in the sense of abuse the proper procedure used For reach objective certain , however has use other procedures to be carried out .

Meanwhile, according to Basah Syachran, abuse of authority or "detournement de pouvoir" is an act of an official that is not in
accordance with the objectives but is still within the provisions of the laws and regulations. While arbitrary actions "abus de droit" are actions of officials who are not in accordance with objectives outside the scope of statutory provisions (Sjachran, 1985)

The formation of the SPI is not only a unit that adds to the state's burden or complements it organization Work in PTKN, however, refers to the reality of the use of the state budget which is the finding from a number of examination Which done Good by the Supreme Audit Agency (BPK), the findings of the Inspectorate General (Itjen) of the Ministry of Religion, and even became the findings of the State Attorney and the Corruption Eradication Commission (KPK) which made the PTKIN leadership suspects in corruption cases. Based on the PMA, the minister wants that PTKN more serious in supervising budget management in PTKN itself. The amount the number of work units under the Ministry of Religion is expected to optimize supervision which is conducted by The Inspectorate General needs to be further developed. With the stipulation of PMA regarding SPI it should be a breath of fresh air for PTKN leaders so that optimization supervision of management the budget at PTKN is more accountable, transparent, and a sense of security from fears of misappropriation or misuse of the budget.

In implementation task And function, Wrong One task SPI is do audits internal. Internal audits can be carried out before activities are carried out (preventive audit) and after activities are carried out (post audit) (Sri Adella Fitri, 2022). Preventive audit includes prevention, supervision and control, starting from the review of the Term of Reference (ToR) and the budget plan (RAB) for each work program to before drafting report finance up to report responsible answer work program. Whereas post audits is prevention, supervision And control Which done after implementation of activities and reporting.

In order for PTKN to receive adequate guarantees for compliance the implementation of budget management with various applicable laws and regulations, what is carried out is a preventive audit, so that it can improve effectiveness and efficiency in each implementation of work programs or activities that use the state budget.

The term "unit Internal Control" or "System Internal Control" is an integral process in the activities and actions taken in a manner Keep going continuously by the leadership and all employee For give belief adequate on achievement objective organization through effective and efficient activities, reliability _ reporting finance, security of state assets, and obedience to regulation legislation. Therefore, the term "supervision" is not term new one that appeared in PMA 25 of 2017 alone, because basically has explained in a number of provision legislation before, some including:
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<td>1.</td>
<td>Presidential Instruction Number 1 of 1989 concerning Guidelines for Implementation of Inherent Supervision (Waskat);</td>
<td>&quot;Inherent supervision contains real activities with the aim of increasing discipline and work performance and achieving the target of carrying out tasks, suppressing as little as possible the abuse of authority, reducing to the minimum possible leakage and waste of state finances and all forms of illegal levies, accelerating the completion of permits and improving services to the community, accelerating personnel management in accordance with applicable laws and regulations&quot;</td>
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<td>2.</td>
<td>Decree of the Minister of Administrative Reform Number 30 of 1994 concerning changes to the decision of the Minister of State for Administrative Reform Number 93/MENPAN/1989 concerning instructions for implementing inherent supervision;</td>
<td>Chapter I letter D point (3) describes that &quot;Inherent supervision is more directed at efforts to prevent irregularities, therefore there needs to be a clear system that can prevent irregularities from occurring. In the implementation of management functions it is necessary to carry out WASKAT to ensure that objectives can be achieved efficiently and effectively, various implementation activities also require supervision in order to improve planning, organizing and implementing itself. More than that the results of supervision are also used to improve the supervision system.</td>
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| 3.  | Government Regulation Number 60 of 2008 concerning Control Systems.          | Article 1 paragraph (3) describes that "internal supervision is the entire process of auditing, reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational duties and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined benchmarks. effectively and
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<td>4.</td>
<td>Law Number 5 of 2014 concerning State Civil Apparatus; Article 15 paragraph (2) stipulates that &quot;officials in the supervisory position as referred to in Article 14 letter b are responsible for controlling the implementation of activities carried out by implementing officials&quot;</td>
<td>efficiently for the benefit of the leadership in realizing good governance.</td>
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<td>5.</td>
<td>Government Regulation Number 11 of 2017 concerning Management of Civil Servants; Article 51 paragraph (2) describes that &quot;the supervisory official as referred to in Article 50 letter b is responsible for controlling the implementation of activities carried out by the implementing official&quot;</td>
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<td>6.</td>
<td>Regulation of the Minister of Religion Number 25 of 2017 concerning the Internal Oversight Unit Article 1 paragraph (1) &quot;Supervision Internals is whole process activity inspection internal, review, evaluation, monitoring, And activity supervision other to maintenance task And function organization in framework give belief Which adequate that activity has held in accordance with reject measuring Which has determined effectively and efficiently for the benefit leader in realize system manage college tall religious country Which Good&quot;.</td>
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The supervisory function in the organization, before the enactment of Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), was known as the nomenclature of Waskat (attached supervision) based on Presidential Instruction Number 1 of 1989 concerning Guidelines for the implementation of Waskat and Decree of the Minister for Administrative Reform Number 30 1994. In these 2 regulations it was found that supervision is not limited to certain areas or sections, starting from audits, reviews, evaluations, monitoring, and other supervisory activities. Then the important point is to be able to prevent irregularities and ensure that goals can be achieved.

Article 2 paragraph (2) PMA Number 25 of 2017 concerning SPI states that SPI is under and responsible to the PTKN leader, then Article 3 paragraph (1) states that SPI's duties are limited to carrying out non-academic supervision, while academic space is not part of SPI.
supervision. The provisions of Article 6 describe the authority of the SPI, including:

1. Determine the procedure and scope of implementation of supervision;
2. Obtain unlimited access to all documents, data, information, and inspection objects in the work unit;
3. Carry out research, verification, analysis testing, confirmation, and evaluation of documents, data and information relating to the object of internal inspection;
4. Using experts/auditors from outside SPI if necessary; And
5. Assisting and coordinating with government internal inspectors and external examiners.

Based on some of the regulations above, SPI with its supervisory authority and involvement in efforts to eradicate corruption is certainly not in the pursuit of action which is the authority of law enforcement agencies. The role of SPI focuses on efforts to prevent corruption by verifying and evaluating documents determined by PTKN leaders. This means that the control carried out by SPI is a process that influences leaders to act in accordance with statutory provisions.

One of the emphasis in Presidential Instruction No. 1 of 1989 concerning Guidelines for Implementing Inherent Supervision is that supervision is carried out to suppress the possibility of abuse of authority. According to the provisions of Article 17 of Law Number 30 of 2014 concerning Government Administration, that (1) government agencies and/or officials are prohibited from abusing authority, (2) the prohibition includes prohibition of exceeding authority, prohibition of mixing authority, and/or prohibition of acting arbitrarily arbitrary. Article 18 paragraph (1) Government agencies and/or officials are categorized as exceeding their authority if the decisions and/or actions taken exceed the term of office or the validity period of the authority, exceed the boundaries of the area where the authority is valid; and/or contrary to the provisions of laws and regulations; (2) Government bodies and/or officials are categorized as mixing up authority if the decisions and/or actions taken are outside the scope of the field or subject matter of the authority granted, and/or are contrary to the purpose of the authority granted; (3) Government bodies and/or officials are categorized as acting arbitrarily if decisions and/or actions are taken without the basis of authority, and/or contradict a court decision that has permanent legal force. Then Article 20 paragraph (1) explains that supervision of the prohibition of abuse of authority as referred to in Articles 17 and 18 is first carried out by the Government Internal Supervisory Apparatus. The results of the supervision of the Internal Supervisory apparatus on allegations of abuse of authority in
the form of no errors, administrative errors, or administrative errors causing losses to state finances.

While supervision in the Decree of the Minister of Administrative Reform No. 30 of 1994 concerning amendments to the decision of the Minister of State for Administrative Reform No. 93/MENPAN/1989 concerning instructions for implementing inherent supervision places more emphasis on “prevention of irregularities”. PTKN management must receive supervision from the SPI institution to avoid irregularities. It’s no secret that corruption has existed for a long time and this action is detrimental to state finances. Corruption in the extractive industries may take different forms: nepotism in key bureaucratic positions (Peyrouse, 2012), and payments to groups or individuals in exchange for their loyalty to the regime (Kayuzhnova and Bluth, 2008). That is why every use of state funds must be supervised to avoid “abuse of power”. Supervision of state financial management certainly has an important role to realize the goals of each budget that has been set. Budgets that are made once a year must be implemented consistently so that the expected goals can be realized for the progress of PTKN.

Supervision by SPI is useful for ensuring the implementation of work programs so that they do not deviate from the plans that have been set, and is very necessary in PTKN management so that no party uses their authority for personal gain, especially regarding finance where many individuals are tempted to take advantage of it. Supervision certainly does not aim to find fault, but directs the implementation of activities according to plan. That way, the PTKN budget that has been set will become a guideline for PTKN management so that the funds used can be targeted and used.

SPI Authority Ideal Construction

The main purpose of establishing SPI is to prevent abuse in use state budget/financial, however be a problem if apparently SPI also joined involved together with leader college tall in abuse state budget/finance. Regulation of the Minister of Religion (PMA) Number 25 of 2017 concerning Unit Internal Supervisor at the State Religious College (PTKN) within the Ministry of Religion of the Republic of Indonesia (Kemenag RI). PMA instructed that every PTKIN have an SPI Institution, so that No found again PTKIN which does not own SPI unit. SPI Duties and Functions are carry out supervision non-academic, identifying, doing evaluation risk, determination scale prioritizing, monitoring, executing supervision internal compliance, performance, and non-academic quality in the field source Power human, planning, finance, organization, technology information, as well facilities and infrastructure in Article 4 PMA No 25 of 2017 As for the authorities is determine procedure and space scope control, gain access No limited
on whole documents, data, information, and objects inspection on the work unit; do research, verification, testing, analysis, confirmation, and assessment on documents, data, and information related with object internal inspection; do assistance and coordination with apparatus government internal supervisors and examiners external.

The role of SPI with the tasks, functions and authorities above, ideally has not been carried out according to the expectations of Higher Education governance. This is due to several findings of financial abuse in tertiary institutions. This indicator is an assessment of the weak existence of SPI. Although in several scientific works the research results describe that the role of SPI has a positive effect on achieving good university governance (Article 6 PMA No. 25 of 2017 concerning SPI in PTKN) that the control system has been implemented properly (Faiz Zamzami and Ihda Arifin Faiz, 2015) that SPI has carried out fraud detection and prevention activities in every activity it carries out, and is able to find several symptoms of fraud which are resolved internally (Harwida, Gita Arasy, 2015).

Supervision (controlling) is one of the important management functions in the implementation of PTKN. The main objective of supervision is to maintain and guarantee that the implementation of PTKN can achieve the goals and targets that have been set economically, effectively and efficiently, and in accordance with the applicable laws and regulations. To achieve this goal, the implementation of the SPI supervisory function must be able to encourage the administration of PTKN towards the application of the general principles of good governance.

Based on the provisions above, as a consequence of implementing the principle of decentralization within the framework of building the basis of the relationship between the ministry of religion (central government) and PTKN, a comprehensive understanding of the intended hierarchical structure is required. The basis of this relationship is that the ministry of religion hands over some of its authority to the rector or head of the PTKN to regulate and manage its own household affairs. As for freedom and independence in managing institutions, the ministry of religion presents an SPI unit within PTKN with management requirements based on applicable laws and regulations. In order to maintain this freedom of management, PTKN leaders should not step outside the corridor of regulation, they need SPI supervision as a medium to ensure that there are no violations, whether intentional or unintentional. Therefore, one form of supervision that needs to be carried out is supervision of legal products stipulated by the PTKN leadership.

Supervision is carried out as a preventive (prevention) and repressive effort to correct if there is a mistake or irregularity. With supervision,
various activities that have been outlined in each statutory provision and plan will be carried out as well as possible. The provisions above also explain that supervision is an important part of administrative and bureaucratic performance in relation to the administrative management system at PTKN. In addition to relying on laws and regulations, supervision must be carried out consistently by professional and competent personnel, in the sense that leaders do not just appoint certain officials who can help carry out corrupt actions or abuse of office.

The importance of supervision carried out by SPI in the management of the PTKN organization is needed as an effort to ensure that all work can be completed according to plans and applicable regulations. Supervision management for civil servants in accordance with Article 15 paragraph (2) of Law no. 5 of 2014 concerning ASN and Article 51 paragraph (2) PP No. 11 of 2017 concerning PNS Management above explains that those who have authority over supervision are supervisory positions as responsible for overseeing the implementation of activities carried out by administrative officials, supervisory officials, implementing officials, which include public services, government administration, and development.

SPI with its authority certainly aims to prevent irregularities or misappropriation of the state budget and to provide transparency, participation and accountability, which ultimately improves the performance of better and cleaner government organizations. Therefore, SPI plays an important role in providing assurance that governance and accountability are carried out through an accountability system. To be able to carry out the supervisory role optimally, the scope of authority, duties and functions of SPI must be reconstructed by: First, supervision is not limited to the non-academic space but also to the academic space because the quality of a PTKN can only be assessed from the implementation of the tri dharma of higher education. Second, the Internal Audit Unit in carrying out its duties, functions and authorities should be based on a code of ethics and supervisory standards in order to provide guarantees for the realization of an effective and efficient PTKN implementation, in accordance with applicable laws and regulations, so that the state budget is protected from any attempts at irregularities. Third, SPI in carrying out its control function, has the authority to evaluate the provisions set by the PTKN leadership, both the rector's decision and also the dean's decision.

CONCLUSION

The Internal Oversight Unit (SPI) as a unit within the PTKN work unit that has internal oversight authority has not been able to work in
accordance with the spirit of anti-corruption regulations. Therefore, 
SPI attribution must be constructed with unlimited supervision to 
reduce the possibility of abuse of authority and prevent budget 
irregularities.

The SPI, which is responsible to the Chancellor, seems unable to review 
the Chancellor's decisions as a controlling unit, while the Chancellor's 
decisions are policies that are set and used as the basis for every work 
activity/program. If the SPI is given the authority to review the 
decisions of the chancellor and the dean's decisions, then the SPI will 
really function as a unit that can detect as early as possible the abuse 
of authority and budget irregularities as the goal and benefit of the 
oversight agency entity.

Suggestion

What is the purpose of PTKN? How can SPI as a unit in PTKN be able to 
contribute to realizing PTKN goals? The answer to this question is what 
is able to ideally construct the authority that SPI should have. SPI in 
carrying out its supervisory function should be able to ensure that the 
implementation of PTKN is in accordance with the orders of laws and 
regulations? So that the first point in Article 6 PMA 25 of 2017 needs 
to be revised, with the provision that SPI carries out the main 
supervision, namely unlimited supervision to reduce the possibility of 
abuse of authority and prevent budget irregularities, and ensure that 
PTKN leaders act or act in accordance with applicable regulations.

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