

ANALYSIS OF THE UTILIZATION OF COMPETENCY ASSESSMENT RESULTS FOR FUNCTIONAL AUDITOR POSITIONS IN THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA

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ABSTRACT

This study aims to analyze the utilization of competency assessment results for functional auditor officials at the Auditorate General of Audit V, The Audit Board of The Republik of Indonesia (BPK). The research examines how competency assessment results are utilized in career development, competency enhancement, and the assignment of functional auditor officials at BPK. The study employs a qualitative descriptive method with informants from HR management, structural officials in technical examination units, and stakeholders of functional auditor positions. Primary and secondary data were collected through interviews, observations, and documentation, subsequently analyzed using data reduction analysis techniques. The research findings indicate that BPK has systematically and objectively implemented competency assessments. These competency assessment results are used for objective career development, targeted competency enhancement, and as guidelines in assigning functional officials, thereby enhancing their professionalism. This study contributes to the discourse on the utilization of competency assessments as part of talent management at BPK, particularly in the management of functional positions. The implications of this research underscore the importance of using competency assessments as instruments to support strategic decision-making related to career development and HR management within government institutions.

Keywords: *competency assessment, functional positions, human resource management.*

INTRODUCTION

Good governance is a fundamental concept for the success of the state in running the government effectively and efficiently, which includes transparency, accountability, community participation, rule of law, efficiency, and responsiveness to the needs of the community. In the era of globalization, the demand for good governance is increasing. Bureaucratic reform, which involves modernizing processes, building capacity, and increasing the accountability of government institutions, is a crucial instrument in realizing good governance. The Audit Board (BPK) plays a significant role in ensuring the success of bureaucratic reform by auditing state financial management and providing recommendations to improve the efficiency, effectiveness, and transparency of state financial management.

BPK acts as an agent of change in encouraging bureaucratic reform by compiling comprehensive and objective audit reports, increasing accountability, and providing constructive recommendations. This role is important in realizing the principles of good governance and the effectiveness of bureaucratic reform in state financial management. Bureaucratic

reform at BPK began with the issuance of Law Number 15 of 2006 concerning BPK, which provides authority in regulating the organization, work procedures, and establishing Auditor Functional Positions (JFP) as executors, and assisting BPK in carrying out its duties. BPK has collaborated with the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPAN&RB), as well as the State Civil Service Agency (BKN), to support the fulfillment of human resources, and career development of functional positions of Auditors. The JFP is in charge of planning and carrying out audits, presenting reports on audit results, supervising follow-ups, evaluating the audit process, and monitoring budget losses. The functional position of auditor consists of four levels, filled by civil servants who meet the requirements of rank, education, and competence, so that it is hoped that professionalism and the effectiveness of their duties can be maintained.

In carrying out inspection duties, JFP operates in a team consisting of team members, team leaders, technical controllers, and responsible persons. The composition of the inspection team is at least 7 people, with the composition of one person in charge, one technical controller, 1 team

leader and 4 team members. In order to form an audit team, the BPK needs an adequate number of auditors. Increasing the number of auditor functional officials every year is BPK's strategy to overcome the shortage of auditors. With an adequate number of auditors, BPK can carry out its responsibilities in examining the accountability of state financial management carried out by the central government, local governments, SOEs, BUMDs, and other parties using the State Budget. The success of the implementation of this responsibility depends on the quality of human resources who are able to identify problems, provide recommendations for improvement, prevent corruption, and support the provision of BPK opinions based on facts. To obtain independent, integrity, and professional human resources, the process of selection, coaching, and development of human resources at BPK must be based on relevant competencies, knowledge, and experience.

The principle of the merit system is used as the main guideline in carrying out the selection and placement process of employees at all levels of positions. This principle emphasizes the importance of considering qualifications, competencies, and performance as determining factors, without taking into account aspects such as origin, race, religion, politics, gender, and other discriminatory factors. This principle is affirmed in Law Number 20 of 2023 concerning ASN and is also regulated in Government Regulation Number 17 of 2020 concerning Civil Servant Management (PNS). Based on the two regulations above, ASN management is held based on the Merit System.

In the face of the complexity of the audit task, one of the right approaches is the process of selecting and coaching human resources based on relevant competencies. By focusing on appropriate knowledge, skills and experience, CPC can ensure that the human resources placed are in accordance with the needs of the job. The selection and placement process must be transparent, objective, and fair.

One of the steps in the implementation of the merit system is to use the Assessment Center method in competency tests and selection. Since 2010, BPK has used the Assessment Center unit to conduct competency assessments in meeting the needs of promotion, rotation, and competency development of employees. This competency assessment was carried out for all positions in BPK, which include,

Functional Positions (JF), Administrative Positions (JA), and High Leadership Positions (JPT).

Employee competency assessments at BPK are carried out using the center assessment method. This method focuses on measuring individual behavior, knowledge, and skills through a series of exercises and simulations designed to reflect real-world situations in the work environment. This method differs from traditional evaluation because it combines various forms of simulation such as problem analysis, group discussions, role-playing, and interviews of several situations that require decision making and problem solving. This method seeks to comprehensively assess various potentials and competencies of individuals, not only technical abilities, but also managerial abilities.

Competency assessments at BPK are carried out in groups by involving multi-participants and multi-assessors, and through a series of individual and group simulations to measure the competencies needed in the position. The competencies assessed include managerial and socio-cultural competencies in accordance with PANRB Ministerial Regulation Number 38 of 2017, and JFP technical competencies in accordance with BPK Secretary General Regulation Number 46 of 2022. The assessor records the competency evidence during the simulation and compares it to the set standards. The results of the assessment are discussed in the assessor forum to produce competency dynamics reports and development suggestions. This report is useful for Personnel Supervisory Officials (PPK), Performance Assessment Teams (TPK), and HR Bureaus in employee management, including: placement, selection, promotion, and employee development through feedback and training in accordance with competency gaps. This in-depth and objective assessment method supports the principle of the merit system in the selection and promotion of civil servants, which is carried out based on individual quality, competence, and performance.

The following is a data series on the number of functional officials at BPK who take part in the competency assessment for selection to be appointed to functional positions or to get a promotion to a higher level within a span of four years.

Table 1. Competency Assessment Participant Data of Functional Position of Auditor

Position Level	2020	2021	2022	2023
Key Members	12	8	0	8
Associate Expert	9	18	45	81
Young Members	0	134	40	126
First Member	35	52	0	41
Sum	56	212	85	256

Source: BPK HR Bureau Annual Report (2023)

Based on the information contained in Table 1, we can obtain information about the number of center assessment participants in 2021 and 2023 is quite significant, namely 212 and 256 participants. Meanwhile, in 2020, there were only 56 participants who took part in the competency assessment for the functional position of examiner, and in 2022, the number reached 85 participants. This significant difference raises the question of what factors affect the difference in the number of participants in the competency assessment each year.

After the competency assessment, participants received feedback in the form of

assessment reports and development recommendations. Participants then formulate an Individual Development Activity (API) plan with their superiors and submit it to the HR Bureau for competency development planning. HR Bureau data shows variations in the submission of API plans: in 2020, all participants submitted API plans; then in 2021, only 148 out of 212 participants; in 2022, 61 out of 85 participants; And in 2023, only 229 out of 256 participants. This change in participation needs to be analyzed to understand the causes and factors that affect it.

Table 2. Appointment and Rise Data Functional Position of Auditor

Position	2020	2021	2022	2023
Key Members	2	1	2	0
Associate Expert	70	9	1	9
Young Members	39	29	13	29
First Member	16	31	49	40
Sum	127	70	65	78

Source: BPK HR Bureau Annual Report (2023)

In addition, when compared with the promotion data in the functional position group, a significant difference was found between the number of participants in the competency assessment and the number of auditor functional officials who managed to achieve a higher level of promotion each year. For example, in 2020, even though there were only 56 participants in the competency assessment, the number of functional officials who managed to achieve promotion reached 127 people. Furthermore, in 2021, although the number of competency assessment participants increased to 212, only 70 functional officials managed to get promotions. A similar phenomenon was also seen in 2022 and 2023.

Then based on the latest data on the BPK Human Resources Bureau as of July 30, 2023, there are 27 First Expert Auditor Functional Officials with ranks/groups III/b, who have served for more than four years and have not received

promotions and promotions. Meanwhile, as many as 89 Young Expert JFPs with ranks/groups III/d, have also had a working period of more than four years and have not been promoted to rank and position. In addition, another condition that invites questions is the policy on transparency of the results of the examination. Competency assessment reports are only submitted to certain parties without being publicly published.

Although there are great expectations for competency assessment, its implementation still has shortcomings. The results of individual competency assessments or reports and development suggestions have not been utilized to the fullest, even some groups have not received feedback. This has caused dissatisfaction for some employees and caused negative prejudice.

Based on these conditions, it is necessary to conduct research to examine the use of competency assessment results in human resource

development, especially related to JFP coaching at BPK. This study will investigate whether the recommendations of the results of the competency assessment are used to identify individuals who have the potential to occupy functional positions and the extent to which these recommendations are applied in competency development. Considering that the majority of employees who take part in the competency assessment come from the Main Auditorate of State Finance V, the researcher will make the work unit as the object of research. This study also aims to identify factors that cause obstacles in career development and competency development of auditor functional officials, as well as provide recommendations and constructive solutions.

RESEARCH METHODS

The research approach used in this study is a qualitative method. According to Bogdan and Taylor in Moleong (2011), qualitative research produces descriptive data in the form of text or speech and observable behavior. Furthermore, Muhadjir (1996) stated that descriptive qualitative research is a method used to understand society, problems, or phenomena by collecting in-depth data presented in the form of narratives, not numbers. In this study, the researcher plays the role of the main instrument, determining the direction of the research, selecting informants as data sources, collecting data, presenting the results, and discussing the findings. Primary data collection was carried out through semi-structured interviews. The informants in this study amounted to 11 people, including the Head of the Human Resources Bureau, the Head of the Sub-Auditorate, the Head of the Functional Position Section, the Head of the Competency Development and Performance Assessment Section, the Associate Assessor, and several Examining Functional Officials. The research instruments used include researchers, interview guidelines, recording devices, cameras, and stationery.

RESULTS AND DISCUSSION

Career Development Strategies for Auditor Functional Positions

Career development of State Civil Apparatus (ASN) at the Financial Audit Agency (BPK) refers to the BPK Strategic Plan (Renstra) 2020-2024. In the strategic plan, it is explained that one of the missions of BPK RI is: "to carry out transparent and sustainable organizational governance in order to be an example for other institutions". To carry out this mission, BPK needs

the support of human resources who have superior capabilities with BPK's business processes.

BPK prepares a human resource development plan known as the HRM Plan. One of these plans is the implementation of a merit system at BPK through talent pool management. To make this happen, BPK has completed the preparation of talent management guidelines within BPK, which was inaugurated by BPK Secretary General Regulation Number 64 of 2019. The preparation of this talent guideline is one of the strategic implementations in the 2015-2019 period, so that the 2020-2024 period is the implementation stage.

Talent management at BPK is divided into two models, namely talent management for managerial positions, and talent management for auditor functional positions (JFP). Talent management for managerial positions focuses on planning and succession of managerial positions, including supervisory positions, Administrator positions, Primary High Leadership Positions (JPT) and Intermediate JPT. Meanwhile, talent management for JFP focuses more on developing skills and planning JFP succession.

The talent group for JFP is divided into three, namely:

1. Talent pool for the position of principal expert examiner
2. Talent groups for the position of associate expert examiners, and
3. Talent group for the position of young expert examiner.

JFP talent management is carried out on an ongoing basis by forming a series of cycles that include:

1. Talent Needs Analysis: Identifying the amount and type of talent needed to meet the needs of the organization;
2. Talent identification, selecting individuals with high potential and performance for further development;
3. JFP Talent Development and Utilization, providing development programs to enhance the skills and competencies of JFP talents that have been identified, and ensuring that these talents are used effectively in a variety of appropriate tasks and positions; and
4. Monitoring and Evaluation, which is to continuously monitor the development of talents and evaluate the effectiveness of development programs that have been implemented to ensure the achievement of talent management goals.

This research is focused on exploring the mechanism and process of talent identification, as well as the use of the results of this identification in the development and succession of JFP talent

groups. The success of talent management as the implementation of the merit system in the development of civil servants' careers is inseparable from the support of the BPK Assessment Center Unit. The talent identification process in the form of mapping and assessing talent competencies is carried out using the center assessment method. Therefore, the researcher will carry out observations, document observations and interviews at the assessment center unit and the examination work unit at AKN V to obtain comprehensive information about the use of competency assessment results in career development and JFP competence.

Based on the results of the researcher's interviews with informants, it was found that there was a diverse understanding of JFP's career coaching strategy. Some informants were able to explain that the JFP career development strategy was implemented based on talent management, while others stated that this strategy involved certification, job training, and competency tests. The following are the results of interviews regarding the understanding of JFP's career coaching strategy according to the informants:

1. The JFP career development strategy is based on the BPK Strategic Plan, then lowered to become a BPK talent management guideline,
2. Employee career development through the preparation of HRM Plan and implemented with talent management programs;
3. Career coaching using talent management, implemented by mapping and assessing employee competencies. For employees with low assessment results will be developed, while those with good results will get promotions,
4. Career development for JFP, participating in job training, compiling DUPAK, then participating in the assessment center;
5. Using the principle of the merit system, to be promoted, you must take part in position training and assessment centers;
6. JFP career coaching has used the merit system, employees who work more and have passed the assessment will be promoted faster.

From the results of interviews with informants, it can be concluded that there is a difference in understanding of the career development strategy for the Auditor Functional Position (JFP). Some of the informants from the HR Bureau understand the concept and strategy of career coaching for functional positions using the talent management program. Meanwhile, employees from the state V finance sub-auditorate consider JFP *juknis*, training, and competency assessment as JFP career development strategies.

This opinion is not entirely wrong because in principle, functional officials who have higher competence and better performance are superior talents and have high potential to get promotions. This shows that although there are variations in understanding, elements such as *juknis*, training, and competency assessment are still part of the talent management strategy that aims to develop and promote talented employees at BPK.

Competency Assessment of Auditor Functional Positions

Competency assessment based on the Regulation of the Head of the State Civil Service Agency (BKN) Number 26 of 2019, the definition of competency assessment is the process of comparing the competencies required for a position with the competencies possessed by the position holder or prospective position holder. A similar argument was also made by Hager, Gonczi, & Athanasou, (1993) is a process in determining whether a candidate meets the required performance standards, i.e. whether they can demonstrate professional competence. Based on these two opinions, researchers can draw the conclusion that competency assessment is a crucial process in determining the eligibility of an employee or prospective employee to be placed in a certain position. In addition, competency assessment is an important tool to measure and ensure the professionalism capabilities of employees, to contribute to improving the overall performance of the organization.

Based on the information submitted by the informant conducted through structured interviews, it is known that the JFP competency assessment mechanism is specifically regulated in BPK Secretary General Regulation Number 15 of 2021 concerning the JFP Certification Mechanism. According to informant 4, the JFP competency assessment is carried out gradually and continuously. Starting from the analysis of the needs of the JFP formation by the HR Bureau, followed by job training, then technical competency assessment, and continued with the center assessment method to assess managerial and socio-cultural competencies. This mechanism is regulated in the BPK secretary general's regulation. The implementation period is quite long, and is influenced by the available resources and the conditions of the participants and the organizers. In addition, Informant 5 also explained that the certification of the position or the implementation of this competency assessment is not only a measure of competence, but also develops the potential of JFP employees or talents. Functional officials who have passed the administrative

selection, then are schooled, trained, and improved in their abilities, both theoretically and practically. After that, they are given the opportunity to carry out higher-level tasks, or carry out the target tasks of the position. This is a form of competency development. Then it was closed with an assessment center to assess his managerial ability. So this certification mechanism, in my opinion, is the development and measurement of complete competencies.

From the results of the interview, the researcher can conclude that the JFP certification

mechanism as an effort to assess competence, not only aims to measure competence, but also as a means of developing JFP talents to improve their competence and professionalism. In addition, the JFP competency assessment is held in a series of activities, by adhering to the principles of transparency, effectiveness, alignment, and consistency in the management and development of human resource management within BPK.

The series of JFP competency assessments consists of 5 stages, according to the illustration in Figure 1 below.

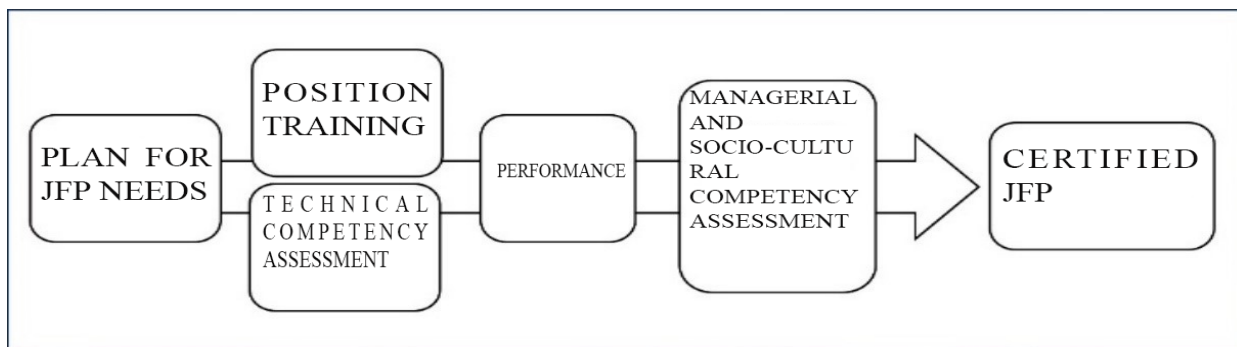


Figure 1. JFP Competency Assessment Series in the Position Certification Mechanism

Source : BPK Secretary General Regulation Number 15 of 2021

The explanation of the series of position certification and competency assessment as shown in the figure above is as follows:

JFP Competency Assessment Needs Planning

Based on BPK Secretary General Regulation Number 15 of 2021, the series of position certifications begins with making a needs plan carried out by the Human Resources Bureau. The Planning and Mutation Section, and the Functional Position Section at the Human Resources Bureau make a needs analysis by taking into account the number of formations, available budgets, the number of prospective participants who will be promoted to the position of Junior Expert Examiner, Associate Expert Examiner and Main Expert Examiner. Furthermore, the results of the needs analysis are compiled into a plan to meet the needs of the JFP, and submitted to the Secretary General of BPK for input and approval. The Secretary-General then announced the plan to meet the needs of the JFP openly and asked all leaders of the work units to propose recommended functional officials to take part in the JFP competency assessment process. Functional officials who are interested and have met the requirements can submit a statement of willingness to participate in the JFP competency assessment process addressed to the Secretary General of BPK by sending the letter through the head of the

Human Resources Bureau accompanied by a recommendation from their direct supervisor.

The requirements that must be met by functional officials to take part in a series of competency assessments, according to the guidelines for the certification mechanism are as follows:

- 1) Have held a position lower than the intended position for at least 2 (two) years.
- 2) The Employee Performance Target Assessment (SKP) is at least good for the last 2 (two) years.
- 3) Not currently undergoing disciplinary punishment and/or violation of the BPK Code of Ethics.
- 4) Submit a Statement of Willingness to participate in the JFP competency assessment process.

Based on the results of the interview with informant 1, the researcher obtained information that at this stage an indirect assessment or selection had been carried out. The direct supervisors of the functional officials will directly select which ones are feasible and not worthy to be recommended. In addition to administrative selection, the HR Bureau also verifies hukdis records (disciplinary penalties) and code of ethics violations according to the database owned by the HR Bureau's internal database, or the database from the Integrity Enforcement Inspectorate. Prospective participants who are clean of disciplinary punishment records

and violations of the code of ethics are then directed to take part in the next stage, namely JFP level promotion training. For prospective participants whose names are listed in the hukdis record and code of ethics violations, the participant is automatically declared disqualified and cannot take part in the next series.

Position Training and Technical Competency Assessment

Functional position training based on the Regulation of the Head of the State Administration Institution Number 24 of 2016 concerning Technical Guidelines for State Civil Apparatus Position Training, is education and training that is carried out to complete the competency requirements according to the functional position required for the implementation of their office duties. In the context of the functional position of the auditor, position training can be interpreted as a training program that aims to provide knowledge and skills in a careful and measurable manner to the auditors so that they can carry out their positions and responsibilities in the intended position level as one of the requirements for appointment in the position.

The BPK PKN Badiklat will hold training for auditor functional positions to occupy higher positions in the functional positions of Junior Expert Examiners, Associate Expert Examiners, and Main Expert Examiners. More detailed provisions regarding the training of the position can be seen in the following explanation:

1) The Young Expert JFP Training, followed by the first expert examiner functional officer as a prerequisite for promotion to the functional position of the Young Expert Examiner, was held by taking 430 hours of lessons (JP) within 94 days, starting from July 5, 2023 to October 30, 2023. Followed by 152 participants divided into 5 study groups.

2) The JFP Associate Expert Training, followed by the first expert examiner functional officer as a prerequisite for promotion in the functional position of Young Expert Examiner, was held by taking 380 JP in 96 days, starting from August 7, 2023 to November 27, 2023. Followed by 151 participants divided into 5 study groups.

3) The Main Expert JFP Training, followed by the first expert examiner functional official as a prerequisite for promotion in the Main Expert JFP, is held by taking 130 JP in 52 days and one study group. The training activities started from October 10, 2023 to December 7, 2023.

The implementation of JFP training is carried out by Badiklat PKN based on the Regulation of the Head of State Administrative

Institution Number 24 of 2016 concerning Technical Guidelines for Training of State Civil Apparatus Positions. This training uses three learning methods, namely:

1) The distance learning method is held online through the Zoom Meeting application. Each training participant followed the learning process from their respective offices, while the teachers delivered material from the PKN Badiklat. In addition to Zoom Meeting, this learning method also utilizes the Learning Management System (LMS) application as a platform for attendance, downloading learning materials, and uploading assignments or tests given by teachers. Subjects taught through distance learning tend to be theoretical and do not require direct practice.

2) The classical learning method is carried out in the classroom, where all participants are gathered in a class forum at the PKN Badiklat or the designated Training Center. This approach is used specifically to discuss subjects that require direct interaction for practice. In addition to learning activities in the classroom, participants are also involved in other social activities, including sports, mental coaching, and spiritual activities, which are held during the training period. During the classical learning session, all participants are provided with accommodation in the form of lodging facilities that must be used in the dormitory during the training process.

3) Field practice method (on the job training), Position training participants are given field practice assignments to apply the knowledge gained during the previous session. They are placed in work units related to examinations to deepen their understanding and practice knowledge in higher positions. During the implementation of On the Job Training (OJT), participants will be guided by a mentor. Before starting practice in the work unit, participants must prepare an activity proposal that will be reviewed by the mentor. The proposal will then be submitted to the assessment team for approval. After getting approval, participants will carry out tasks at a higher level in accordance with the proposal prepared. The mentor will provide guidance and review the participant's performance during the task. After completing the OJT period, participants must prepare an activity report and present it in the OJT reporting session.

Based on interviews with several informants as training participants, researchers can conclude that the implementation of training is carried out online and offline. The delivery of material with more theoretical content is delivered online, while training materials that require seriousness and precision as well as face-to-face in

delivery, are carried out offline or face-to-face. Then there is an obstacle that is quite a concern for training participants whose work unit has a greater number of young expert examiners than the first expert examiner. The opportunity to become the head of the inspection team in the work unit is more difficult, so it is necessary to do an internship or OJT in another work unit.

Technical Competency Assessment

After completing the position training, the next stage is the JFP technical competency assessment process. The Human Resources Bureau and Badiklat PKN carry out this assessment no later than 7 (seven) days after the position training participants are declared passed. The standard used in this assessment is the JFP Competency Dictionary which is regulated in BPK Secretary General's Decree Number 335 of 2011 which has been updated with BPK Secretary General's Regulation Number 46 of 2022 concerning the JFP Technical Competency Dictionary.

The Technical Competency Dictionary referred to in the regulation is a list of information regarding 6 (six) types of technical competencies that must be possessed, definitions of technical competencies, descriptions of technical competencies, and behavioral indicators for each level of technical competence required in each level of JFP. The six types of technical competencies in question include:

- 1) The implementation of audit standards is the ability of employees to understand, implement, direct, evaluate, and ensure that audit steps are in accordance with financial audit standards and develop a theoretical concept in state financial audit standards and/or other standards.
- 2) Analysis of state financial management laws and regulations is the ability to understand, analyze, direct, evaluate, and ensure the accuracy of the use of state financial management laws and regulations in the audit process as well as recommendations for improvement of inconsistencies and non-conformities in their implementation in the audit entity.
- 3) Assessment of the audit entity is the ability to understand, analyze, conclude, evaluate, and ensure the accuracy of conclusions regarding the implementation of business processes, risk management and/or internal control systems (SPI), and recommendations for improvement that provide added value for the audit entity and develop concepts for related problems and rules.
- 4) Data management becomes evidence and documentation of audits, is the ability to understand, implement, design, direct, evaluate, and guarantee data collection, processing, and

analysis activities into audit evidence, as well as audit documentation has answered the purpose of the audit, and developed concepts for related problems and rules.

5) Advocacy in auditing, is the ability to understand the concept of advocacy, convey information, maintain good relationships, and convince stakeholders to support the achievement of audit objectives, and

6) Audit report is the ability to understand, compile, evaluate, and guarantee the Audit Report in a complete, accurate, objective, convincing, clear, and concise manner as well as develop concepts/theories in related software.

In the dictionary of technical competencies, the six types of competencies are classified into five different levels/levels of understanding. The level of understanding and mastery of these competencies will vary according to the level of position held by an auditor functional official.

The implementation of the Technical Competency assessment is carried out referring to the Ministerial Regulation of PANRB Number 38 of 2017 concerning Competency Standards for ASN Positions and BKN Regulation Number 26 of 2019 concerning the Development of the Implementation of Civil Servant Competency Assessments. BPK as the agency responsible for fostering the Auditor Functional Position (JFP), carries out a technical competency assessment by comparing the competencies possessed by participants with the behavioral standards at each level of position contained in the JFP technical competency dictionary. This assessment was carried out for one day and was attended by training participants who had been declared passed. The method used to measure the level of understanding of participants towards the six competencies is through a written test or Computer Assisted Test (CAT) and a written test.

1) Computer Assisted test (CAT), In this test, each participant reads and answers questions using a computer. The questions used between participants are the same, but with random numbers so that they can avoid cooperation in answering exam questions. The assessment of the participants' answers is carried out by a computer so that test results can be obtained faster. If under certain conditions the organizer cannot carry out the test using CAT, then the test can be carried out using a written test.

2) The Written Test, is a test or exam using written questions in the form of a combination of multiple choice, direct fill and essay simulation questions. Participants answered these questions in writing in

the answer sheet that had been provided by the committee. The assessment process for the participant's answer sheet is carried out manually.

Furthermore, based on the BPK Secretary General Regulation number 15 of 2021 concerning the JFP certification mechanism, it is explained that the final results of the technical competency assessment are divided into 3 (three) categories, namely:

- 1) Qualified (MS), participants are considered to have met the set competency standards.
- 2) Still Qualified (MMS), participants are considered to still meet competency standards, but with several shortcomings that need to be improved.
- 3) Less Qualified (KMS), participants are considered not to fully meet the set competency standards.

Participants who are declared to have passed are participants who have obtained the title of Qualified and Still Qualified. The completion of the technical competency assessment is the basis for giving assignments to the Inspector by the Tasker in the Performance stage. Examiners who do not pass at this stage are declared unable to take the next stage.

Show of Work

At the Work Show stage, JFP Certification Mechanism participants return to their respective work units to be given the opportunity to carry out the Work Show stages after going through the Job Training and Technical Competency Test stages. As a form of commitment to the assignee, participants are assigned to an examination assignment (preliminary and/or detailed) to show the knowledge and skills that have been acquired in the previous stages. The assignment in question is part of the SKP of employees that has been planned in advance when receiving recommendations from the head of the work unit. In this stage of the Performance, participants will be assessed for their performance.

Performance is the result of work that can be achieved by an employee, in accordance with his authority and responsibility, in order to achieve organizational goals legally in accordance with morals and ethics. Performance appraisal is a formal system that is periodically used to evaluate individual performance in carrying out their duties. The results of this performance assessment can be used by the organization as a determination of reward/punishment, consideration for employee promotions and mutations, and providing information about employee training needs.

The performance assessment of BPK employees has been regulated in the Decree of the

Secretary General of BPK Number 101 of 2014 concerning Guidelines for Individual Performance Management for BPK Implementers. Meanwhile, for the assessment of audit tasks, the Decree of the Secretary General of BPK Number 139 of 2014 concerning Guidelines for the Implementation of Performance Assessment of Audit Implementation in BPK Implementers, which is a subsystem of Individual Performance Management (MAKIN).

At the Performance Stage of the Work Performance, the performance of the functional officials is assessed using the Audit Implementation Performance Assessment (PKPP) tool. The results of the performance assessment are also used as an assessment of the implementation of tasks in the SKP in the current year. The Audit Implementation Performance Assessment Score Sheet (NKPPP) is the output of the PKPP device whose results are the source of the performance assessment of the JFP Certification Mechanism at the Performance Performance Stage of the Work Performance.

Implementation of the Demonstration

In the Performance stage, a performance assessment is carried out to assess the implementation of the position that will be occupied by the participant after going through a series of JFP Certification Mechanisms. The stages of the Performance in the JFP Certification Mechanism can be explained as follows:

Auditors who already have STTPP and pass the Technical Competency Test with the classification of "Qualified" and "Still Qualified", are given the opportunity to carry out inspection assignments twice with different examination teams for Young Expert Examiner and Associate Expert Examiner certification participants, while Main Expert Certification participants are given the opportunity to carry out examination assignments 3 (three) times. Especially for the assignment of the main expert examination is carried out once in the work unit and 2 (two) times outside the work unit. The assignment for the Main Expert is proposed by the head of the work unit at the level of an Associate High Official based on the results of the Technical Competency Test submitted by the Human Resources Bureau.

The performance assessment of the assignment of JFP Certification Mechanism participants is carried out as an individual assessment of an assignment based on the elements of the examination in the Technical Competency Test as stipulated in the PKPP Juklak to be able to provide an overview of the implementation of the competency in the implementation of the audit task.

The Performance Stage plays a very important role in helping JFP competency development. This process provides an opportunity for auditors to carry out audit assignments with different teams, with the aim of assessing the implementation of competencies they have in real-life situations. This assessment not only helps ensure that certification participants have the necessary competencies, but also provides a clear picture of how they will carry out the examination duties in their work environment. Through this structured assignment and assessment, it is hoped that an improvement in the performance and professionalism of auditors at various levels of positions can be achieved.

In the Performance stage, performance assessments are carried out by three assessors. Further explanation of the distribution of performance assessors is as follows:

- 1) Assessor 1, Technical controller referred to in the letter of assignment
- 2) Assessor 2, Structural Officer of the Primary High Leadership
- 3) Assessor 3, Coach appointed by the HR Bureau in coordination with Badiklat PKN

The coach referred to in this case is a supervisor who has been assigned by the Human Resources Bureau to guide the JFP Certification Mechanism participants, in coordination with the PKN Badiklat. The supervisor can be a person with adequate Audit competence and can be an Audit Structural Officer, an Auditor with a higher position, or other implementers who are considered to have adequate competence to provide guidance in the Performance stage. The results of the assessment are submitted to the head of the work unit for consideration.

Based on the results of interviews with informants, the researcher can conclude that in AKN V the formation of the auditor's functional position is not in accordance with the needs and analysis of the workload. The number of young expert examiners is more than the number of the first expert examiner. So that when participants demonstrate their work with the position of the first expert examiner, it will be difficult to get a higher level assignment, because the role of the team leader in the examination will be assigned to a young expert examiner. So that the participant must carry out the work demonstration process in another work unit.

Managerial and Socio-Cultural Competency Assessment

Managerial Competencies are a set of knowledge, skills, and attitudes or behaviors that can be observed, measured, and developed to

effectively lead and/or manage organizational units. This competency includes strategic abilities in decision-making, leadership, resource management, and team development that are aligned with organizational goals. Furthermore, the definition of Socio-Cultural Competence is an ability that refers to knowledge, skills, and attitudes or behaviors that can be observed, measured, and developed, which are related to the ability of individuals to interact with diverse societies in terms of religion, ethnicity, culture, behavior, national insights, ethics, values, morals, emotions, and principles. This competency is essential for every position holder in order to achieve optimal work results in accordance with their roles, functions, and responsibilities.

To assess these two competencies, various forms of testing are carried out which include thinking ability tests (ability tests or cognitive tests), preference tests, simulations, and interviews. The selection of the form of testing is left to the examiner or assessor, who plays an important role in assessing objectively and thoroughly. The Assessment Center method is a standardized approach used to measure competencies and predict employee success in a position. This method uses various measuring tools or simulations that are adjusted to the competencies of the relevant position and are carried out by several experienced assessors. The Assessment Center aims to comprehensively assess and evaluate individual capacities based on criteria that have been systematically established through in-depth job analysis. Thus, the results of the assessment are expected to describe specific criteria that are in accordance with the requirements of the existing position, so as to ensure that the selected individuals are able to carry out the duties and responsibilities of their positions competently.

Through this comprehensive and structured approach, it is hoped that the development of managerial and socio-cultural competencies can be carried out optimally, so that leaders and employees in the organization can contribute optimally to the achievement of the organization's goals and vision. The implementation of managerial and socio-cultural competency assessments using the center assessment method is divided into several stages as follows:

- 1) Assessment planning stage

The BPK Human Resources Bureau prepares a managerial and socio-cultural competency assessment plan by paying attention to the needs of employees or JFP formations in each work unit in the field of audit. The Functional Position Section

at the Human Resources Bureau ranks prospective participants based on several factors, namely: the results of the graduation of the Position Training with a weight of 30%, the results of the technical competency assessment with a weight of 30%, the results of the performance assessment with a weight of 40%. The list is then compared with records of disciplinary penalties and code of conduct violations on the Integrity Enforcement Inspectorate's database. This ranking aims to determine the order of summons if there are limited resources in the competency assessment process. After the order of the summons is verified, the Functional Position Section submits the list to the BPK Center Assessment Unit for the summoning of participants and the implementation of competency assessment.

Two weeks before the implementation of the competency assessment, the BPK Assessment Center Unit sent invitations to prospective participants through an official memorandum from the Head of the Human Resources Bureau. The official memorandum explains the schedule of each participant and several forms that must be filled out, such as critical incident forms, curriculum vitae forms, and integrity pacts. One week before the implementation, the assessment center unit confirmed the readiness of the prospective participants to take part in the competency assessment, and collected the forms that had been distributed previously. Prospective participants who are unable to take the competency assessment due to illness or other important reasons will be scheduled to take the competency assessment in the next period.

2) Preparation Stage

In order for competency assessment activities to run smoothly and effectively, the Assessment Center Unit held socialization about technical procedures to the participants. This socialization was carried out one day before the competency assessment activity was carried out and was attended by structural officials of the Human Resources Bureau as representatives of personnel coaching officials, the competency assessment committee team, and all participants. This socialization explains the assessment mechanism, event schedule, and other technical things that must be done by participants during the competency assessment. With this explanation, it is hoped that the activity can run effectively without any significant obstacles.

Another activity in the preparation stage is the meeting or meeting of assessors, known as the term "assessor meeting." The meeting assessor involves the Admin or chairman of the competency

review committee, assessors, and the entire competency assessment implementation team. In this meeting, the entire team will agree on various matters related to the implementation of competency assessments. The admin provides briefing and explanation regarding the objectives, position targets, activity schedules, simulations used, and other matters to be agreed upon so that the competency assessment activities carried out by the assessor run objectively.

The preparation of facilities and infrastructure in competency assessment activities is very important to be carried out. The need for facilities and infrastructure depends on the assessment center method used. If the competency assessment is carried out face-to-face/classical, then the facilities that need to be prepared include enough space to accommodate all participants and assessors, office stationery, duplication of measuring instruments, consumption for participants and assessors, and a place to store assessment center files. On the other hand, if competency assessments are carried out remotely/online, the need for physical facilities can be minimized, but the preparation of digital facilities and programs or applications must be more mature. In addition to hardware such as computers or laptops, infrastructure such as internet networks is essential to be prepared.

3) Implementation stages

The series of implementation of the Center Assessment Method to measure managerial and socio-cultural competence is as follows:

Briefing of the session/participant

The assessment center method at BPK is carried out in groups or batches, with each batch consisting of three to six participants/sessions. This session group will take part in various assessment tools or certain simulations. In order for the assessment center to run smoothly, before the activity started, a briefing session was held by the admin assessment. Admin assessment is a senior assessor who is in charge of leading and directing the implementation of assessments in each batch. The admin provides briefings to participants and assessors, explains the activity schedule, and how the sessions work on each simulation. In addition, the admin also explained the rights and obligations, as well as the rules that must be followed by the assessors. If the assessment center is carried out face-to-face/classical, the admin also explains the facilities and infrastructure that can be used by the assessment center to support their needs during the assessment center activities.

Data Acquisition

Data collection in the center assessment method is carried out through a series of tests or simulations. The center assessment method used to assess the target functional positions of young expert examiners and associate expert examiners is a medium method.

The competencies assessed are based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform number 38 of 2017 concerning the competency of the State Civil Apparatus (ASN) Position Competency Standards. In this regulation, it is explained that there are 9 managerial and socio-cultural competencies that must be possessed by an ASN, including:

- (1) Integrity
- (2) Collaborate
- (3) Communication
- (4) Results-Oriented
- (5) Public Service
- (6) Self and Others Development
- (7) Managing Change
- (8) Decision Making, and
- (9) Nation Adhesive

The nine competencies will be measured using a minimum of two additional measuring tools or simulations. The simulations used by the BPK Assessment Center Unit include:

- (1) competency interview techniques,
- (2) psychological tests,
- (3) simulation of problem analysis,
- (4) group discussion simulations, and
- (5) role management simulation.

Each assessment is observed by a different assessor in each simulation. During observation, the assessor records every evidence of behavior from the assessment and keeps the record as assessment center data. Furthermore, the assessor provides a value or competency score based on the evidence that has been entered into the data processing form. The competency score is determined by comparing the evidence with the competency criteria at each level in the ASN competency dictionary. Assessors are required to provide an objective score based on the suitability between the evidence of observed behavior and the standards set in the competency dictionary.

Data Integration

The assessors who are in charge of the same batch of assessments will attend the Assessor Meeting to integrate assessment data. Assessor Meeting is a forum where assessors and competency assessment admins gather to discuss the competency score of each assessee. This meeting was held after the assessors completed the

coding process and scored the assessment score in each simulation.

Based on the observations of researchers in the field, the Assessor Meeting consists of two stages. The first stage involves a discussion between an assessor on duty and a senior assessor. This discussion aims to review and validate the scoring that has been carried out, so that the score obtained can be considered objective. After all other assessors have completed the first stage discussion, the admin will schedule a second stage meeting.

In the second stage of the Assessor Meeting, all assessors on duty in the same batch are led by the admin to combine all evidence, evidence of behavior, and information collected about each assessee in each simulation. During the discussion, each assessor provides opinions and assessments to reach a consensus regarding the final score obtained by the assessee. From the integration of this assessment data, an assessment competency profile for the target position will be generated.

The final assessment results from the integration of assessment data were used to determine the Job Person Match (JPM) category. JPM is a comparison between the competency value of the assessment and the level of competency of the Position Standard, which is expressed in the form of a percentage. JPM consists of three categories:

- (1) Eligible (MS), if they reach a percentage of values greater than or equal to 80 (eighty).
- (2) Still Eligible (MMS), if it reaches a percentage of scores in the range of more than or equal to 68 (sixty-eight) to less than 80 (eighty).
- (3) Less Qualified (KMS), if it reaches a percentage of nilai below 68 (sixty-eight).

Assesseees who earn the Eligible and Still Eligible categories may be considered for inclusion in the recommended list for job promotion, while assesseees who earn the Less Qualified category cannot be recommended for promotion. The assessee can return to take part in the managerial and socio-cultural competency assessment after following the selection procedure in the next period.

Reporting

After the data integration process and the determination of the final results of the assessment center for all sessions are completed, the assessors will prepare a competency assessment report. This report aims to provide information to relevant parties regarding the implementation and results of competency assessments. Based on the observations of researchers in the field, there are three types of reports prepared by the assessment center team, namely:

(1) Assessment Center Results Recapitulation Report: This report contains a list of Job Person Match (JPM) scores and percentages of all competency assessment participants for each position target. This report is prepared and submitted to the Functional Position Section at the Human Resources Bureau as information material in the management of functional position careers.

(2) Individual Competency Report: This report is a written description of the results of the Assessment Center's assessment. The information in the individual competency report includes employee identity, competency profile, description of strength areas and development areas, recommendations for assessment results, and development suggestions. The report is structured and uses simple language so that it is easy to understand. By reading this report, employees are expected to know their competency profile, know their strengths and areas of development, to be able to adjust their competencies to higher position competency standards. Thus, employees are able to develop competency development plans independently, for the benefit of the organization.

(3) Report on the Implementation of Assessment Center Activities: This report is a form of accountability for the implementation of managerial and socio-cultural competency assessments at the request of related parties. The information in this report explains the form of activities, the purpose and objectives of the activities, the time of implementation, the assessment team involved, the arrangement of events, the financing used, and so on. In addition, this report also explains the advantages and obstacles faced, as well as actions to solve them. With this report, it is hoped that it will be an evaluation and improvement in the implementation of better competency assessments in the future.

In BKN Regulation Number 26 of 2019 concerning Guidelines for the Implementation of Competency Assessments, all documents related to the Assessment Center process must be guaranteed confidentiality. These documents include problem sheets on each simulation, observation data, behavioral evidence, integration records, and Assessment Center report results. These documents must be treated as confidential documents by including the code "CONFIDENTIAL" on each of them.

Feedback

Feedback is one of the important stages in the series of center assessments. In this activity, employees received an explanation of the report on the results of the competency assessment that had been carried out. Feedback is organized by the

Assessment Center unit and can be submitted both in writing and orally in face-to-face meetings. In certain situations, feedback activities can be carried out online using remote interactive media.

The purpose of the feedback activity is to provide a comprehensive understanding of employee competencies based on the results of the assessment. The assessor will explain the performance and competency level that are the employee's strengths, as well as describe work behavior that has not met the standards. In addition, the assessor will also describe strengths, weaknesses, and areas of development that need to be improved to optimize employee potential.

This feedback activity is one part of the Human Resources (HR) development program. Assessors provide motivation and constructive suggestions so that employees can develop Individual Development Activity (API) plans. Therefore, during the feedback session, the assessor should be accompanied by the employee's direct supervisor. API is an employee development plan that covers various aspects, including the type of competencies to be developed, the development methods to be used, the type of education and training (diklat) required, and a higher assignment plan as part of on-the-job training. With effective feedback, employees are expected to understand their competency profiles better and develop development plans that suit the needs of the organization, so that they can contribute optimally in achieving organizational goals.

Analysis of the Utilization of the Results of the Competency Assessment of Auditor Functional Positions

Based on the opinion of Alvin Lum (2005), the results of competency assessment can be used to:

a. Identification of Leadership Cadres; b. Selection, Promotion and Rotation; and c. Employee competency development (education and training). In the implementation guidelines. This opinion is also strengthened by the regulation of the Head of BKN number 26 of 2019 which in one of its articles states that the results of competency assessments can be used in employee development, among others, for filling positions, career development, employee competency development, and talent management implementation. Based on the results of observations and interviews with informants, the researcher obtained information using the results of the assessment as follows:

b. Utilization of competency assessment results for career development of Auditor Functional Positions

Since it was established in 2021, the position certification mechanism has been immediately implemented as part of a series of competency assessments. Data and results of competency assessments from the assessment center units are submitted to the Functional Position Section at the Human Resources Bureau. The Functional Position Section then updates the database, including a list or ranking of the competency scores of each functional official. Updating this database is essential to ensure that the data used is always accurate and up-to-date, so that the performance appraisal team can make better and more objective decisions in selecting the most qualified candidates for available positions. In addition, this process also supports transparency and fairness in career promotion and development within BPK.

Based on the guidelines of the position certification mechanism, the ranking of the JFP candidate list is determined based on the sum of the total scores from three aspects, namely:

- 1) Results of position training (30%);
- 2) Results of technical competency assessment (30%);
- 3) Performance assessment results (40%).

Once the list of candidates is updated, the next step is to sort and enter the list of candidates into nine talent boxes. This process aims to classify candidates based on their competency and potential criteria, making it easier to determine who is eligible for further promotion or development. The use of nine talent boxes helps in identifying individuals with high performance and great potential, as well as providing guidance in making more strategic decisions regarding career development in functional auditor positions. The list of candidates and nine talent boxes were then submitted to the Performance Assessment Team in stages through the Head of the Human Resources Bureau.

The Performance Assessment Team, which consists of intermediate high-ranking officials (JPT), then held a meeting to discuss and provide strategic considerations related to the list of names of competency assessment participants that had been submitted by the Head of the Human Resources Bureau. The list of names submitted consists of the best individuals as a result of a comprehensive competency assessment. All names listed in this list are accepted for appointment to a higher level of position.

The main considerations in this process include the formation of positions in each work unit and the placement of employees who will get promotions. Functional officials who get a promotion will be placed in the new work unit.

This policy is carried out to provide diverse work experiences and refreshment for employees. In addition, this policy is also implemented to maintain the value of employee independence.

Thus, the implementation of this mechanism not only increases efficiency and objectivity in career assessment and development, but also ensures that every step taken is based on valid and up-to-date data. This is important to support the achievement of the organization's overall goals and ensure that every individual in the work environment has a fair opportunity to thrive and contribute to the fullest.

Utilization of Competency Assessment Results for Employee Competency Development

Competency assessment is a systematic process that aims to measure and evaluate an individual's ability and potential in carrying out work duties and responsibilities. The results of the competency assessment of functional officials are presented in a recapitulation report and individual competency report. The Competency assessment recapitulation report contains a list of participants and the score obtained for each competency and Job Person Match (JPM) criteria. Meanwhile, in the individual competency report, the value obtained by each functional official is described personally, as well as the gap between the competencies possessed and the competency standards of the position. In addition to containing the acquisition value, the individual competency report also explains the areas of strength and development areas that need to be done. In the report, the assessor provides recommendations as development suggestions for employees, so that they can improve their competencies in a more targeted manner.

Suggestions and recommendations in individual competency reports explain the activities that can be carried out by employees to develop their competencies to reach the expected standards. Recommendations for development activities are submitted in the form of independent development, education and training, and assignments from superiors as a form of development. In addition, the assessment center unit assigns its assessors to provide feedback on the results of the competency assessment to employees and their direct supervisors.

The submission of feedback and explanations about individual competency reports is highly expected by functional officials who have participated in competency assessments. They hope that there will be an explanation of the acquisition and what needs to be done in the future

so that competency assessment activities bring benefits to JFP's career development.

Explanation activities or providing feedback on the results of the competency assessment are indeed facilitated by the Human Resources Bureau. However, due to limited resources and a tight schedule of activities, feedback has not been provided to all competency assessment participants.

Based on the information obtained by researchers from various informants, both from HR managers and auditor functional officials, it can be concluded that there is an urgent need for auditor functional officials who have participated in the competency assessment to get feedback on the results of the assessment. This feedback activity is considered very important because through this process, the auditors hope to get a more detailed and comprehensive explanation of the results of their assessment.

This more detailed explanation is expected to help the inspectors understand their strengths and weaknesses, as well as provide clearer guidance on the corrective steps that need to be taken. Thus, this feedback activity not only serves as an evaluation, but also as an effective self-development tool for the auditor functional officials.

However, the implementation of this feedback activity faces various obstacles. One of the main obstacles is the limited resources available, both in terms of experts who can provide feedback and other supporting facilities. In addition, the tight schedule of activities and limited examination time are also significant obstacles. As a result, feedback has not been given to all participants in the competency assessment as a whole.

Although there are several obstacles in providing feedback or feedback, the results of the competency assessment still have value and can be used well. Functional officials and direct supervisors can still use the results of this assessment as a basis to prepare an Individual Development Activity (API) plan based on individual outcome reports and API formats that have been prepared by the Assessment Center Unit at the HR Bureau. This API plan can include a variety of competency development activities, both conducted independently, through education and training, and through direct assignments from superiors, aimed at improving their competencies.

Thus, the use of the results of the competency assessment for the development and improvement of the competence and skills of the auditor's

functional officials is carried out by the following parties:

1) Independent Competency Development.

With a good understanding of their competency profile, employees can plan development independently by focusing on the areas that need the most improvement. They can look for quality knowledge resources, such as books, journals, online courses, and certification programs. In addition, they can also attend seminars, workshops, and trainings organized by professional or academic institutions to gain new insights and skills. Development activities like this are carried out independently without involving the office.

2) Development of Auditor Competencies in the Audit Work Unit

As a work unit in the field of inspection, AKN V needs functional officials who are reliable in carrying out their duties. To support and develop the abilities of its auditors, AKN V routinely carries out competency and skill development activities. This activity includes the implementation of internal training (in-house training) and focus group discussions that discuss technical and managerial competencies. Before the JPFs are assigned to carry out the inspection, they first receive debriefing and competency coaching. This debriefing aims to enable them to carry out their inspection duties properly and in accordance with the set standards.

Based on the information from previous informants, the researcher can conclude that AKN V routinely holds internal training activities (in-house training) and exposition (expose) as part of the preparation and competency development of the examiners. The purpose of this activity is to ensure that the inspectors are able to carry out their duties well in the field. The speakers invited to provide material in this activity are senior auditor functional officials who have more expertise and experience in the field of team management and certain examination techniques.

Meanwhile, the participants of this activity are all functional officials of the inspector who will be in charge of carrying out the examination. The material presented in this activity is adjusted to the needs of examination tasks and employee development needs identified in individual competency reports. Thus, the activity aims to improve the competence and skills of the examiners so that they can carry out their duties more effectively and efficiently.

3) Employee Competency Development by the Competency Development and Performance Assessment Section at the HR Bureau

The Human Resources Bureau is responsible for compiling and implementing competency development programs for all BPK employees, including auditor functional officials. BPK auditors are the main parties in carrying out BPK services in the field of state financial audit. Therefore, efforts to develop their competencies and skills are very important to be carried out. With the information on the results of the competency assessment that they have, as well as the individual development activity plan form collected from each competency assessment participant, the HR Bureau can identify the competency development needs of the auditors.

The Competency Development and Performance Assessment Section at the Human Resources Bureau routinely carries out Focus Group discussion activities. This activity was carried out to help employees develop themselves. The fillers of the material are BPK employees who have completed study assignments, short courses, or internships at audit agencies of other countries.

4) Competency Development by the State Financial Audit Education and Training Agency (Badiklat PKN)

Badiklat PKN is one of the work units in the Audit Board (BPK) which has the task of designing, planning, organizing, and evaluating education and training activities for BPK implementers and other parties involved in state financial management. The forms of education and training organized by Badiklat include leadership training, examination technical training, training for auditor functional positions, and institutional technical training. Badiklat plans its training activities every year and organizes them based on a quarterly period, with four quarters in one year.

In carrying out training planning, Badiklat asks for input and consideration from each work unit, especially the Human Resources Bureau (HR). The HR Bureau, which has the task of carrying out competency assessments, maintains a database of competency gaps for each employee who has participated in the competency assessment. The results of this competency assessment, along with the data of each employee's individual development activity plan (API), are one of the main considerations in preparing a training plan. This process ensures that the training program organized by Badiklat is not only relevant, but also on target in filling the competency gaps among BPK employees.

Utilization of Competency Assessment Results in the Distribution of Functional Officer Assignments

Competency assessments for auditor functional officials, as previously described, are part of a subsystem in job certification. This process includes the evaluation of technical, managerial, and socio-cultural competencies. This assessment process has great significance in human resource management at BPK. Competency assessments do not just produce numbers or scores, but reflect the skills, knowledge, and attitudes possessed by each employee.

The results of this competency assessment can be used as a basis for determining or assigning tasks to the auditor's functional officials. By understanding the character and abilities of individuals, the leader of the inspection technical work unit can determine which functional officer of the inspector is appropriate to carry out the inspection task in a team.

Based on the opinion of the informant above, the researcher can conclude that the results of the competency assessment have been used by the leaders of the audit work unit as the basis for forming a state financial audit team. The use of the results of this assessment has several significant advantages.

First, by utilizing objective and measurable data, work unit leaders can place JFPs in assignment positions that are in accordance with their talents and expertise. This not only increases the overall productivity of the inspection team, but also motivates employees to develop even better.

Second, with the results of the competency assessment, it can reduce the gap between task expectations and the abilities possessed by employees, thereby minimizing the potential for mismatch or dissatisfaction in the implementation of duties. Thus, human resource planning and management can be carried out more effectively, leading to the achievement of organizational goals more efficiently.

In addition, the use of competency assessment results also strengthens transparency and fairness in the employee management process. Placement or assignment decisions are based on data that can be measured and assessed objectively, not simply based on subjective preferences. This creates a fairer and more trustworthy work environment, which in turn increases employee satisfaction and loyalty to the organization.

CONCLUSION

Based on the previous analysis and discussion, it can be concluded as follows:

1. The Financial Audit Board has used the results of the competency assessment as an instrument for career development and placement of candidates in

higher positions. The implementation of the position certification and competency certification mechanism since 2021 has proven its contribution to BPK's human resource management. Systematic competency assessments ensure that each candidate has the qualifications that match the demands of the position, not only as an evaluation tool but also strategically in improving organizational performance. However, the main challenge in its implementation is the uneven formation of positions in various work units, this requires a policy of rotation of functional officials to achieve a better balance of formation.

2. BPK has used the results of the JFP competency assessment and individual competency reports to develop employee competencies through the Individual Development Activity (API) plan. This process ensures structured career development, despite being faced with several challenges such as overlapping training schedules with the assignment of state financial audits, and the unpreparedness of participants with limited time.

3. The results of the competency assessment are also the basis for the formation of a state financial audit team, improving the placement of employees according to their talents and qualifications. Although it provides significant advantages, such as increased productivity and fairness in human resource management, this implementation faces challenges in the form of imbalances in the composition of the formation of junior and intermediate expert examiners compared to the first expert examiner. So that it provides a challenge for direct superiors to provide assignments that are in accordance with their level and function of the position.

Based on the conclusion of the above research, the researcher proposed several suggestions that can be used as a solution to overcome these problems:

1. The uneven formation of positions in each work unit can create new problems if not addressed immediately. Therefore, it is recommended that BPK remap all functional officials to obtain more accurate information regarding the distribution of employees. Identifying gaps and strengths in each work unit will help in better placement planning. In addition, BPK can implement a planned rotation program on a regular basis. The program must consider the operational needs of each work unit and ensure that rotation is carried out fairly and transparently. Thus, the rotation of functional officials does not only occur when there are promotions and positions, but also as part of systematic career development.

2. To overcome the challenges in competency development caused by the overlap of the training schedule with the state financial audit assignment schedule, there needs to be a structured and effective approach in training planning. One of the key steps is to develop a more flexible schedule mapping system, which takes into account busy and less busy times in the assignment of inspections. In addition, the application of technology for online training or blended learning can provide flexibility for employees to take part in training without sacrificing their main duties. It is also important to arrange assignment rotation so that there is a special slot for employees to take part in training without disrupting inspection operations. Better collaboration between departments involved in training scheduling and assignments is also needed to ensure better coordination. With long-term planning and careful monitoring, this solution is expected to reduce complexity in the implementation of competency development plans at BPK, increase efficiency, and support the growth of employee professionalism optimally.

3. To overcome the challenge of imbalance in the composition of the formation between the levels of functional positions of auditors at BPK, it is necessary to remap the distribution of functional officials to better understand the needs of each position in each work unit. Furthermore, it is necessary to arrange a planned position rotation program between intermediate expert examiners, junior experts, and first experts in order to have a more ideal formation. With a more equitable distribution of employees, this will help in the development of employee competencies and ensure assignments that are more in accordance with their abilities and job level.

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