

Effectiveness of Regional Property Management: A Study on Bandung City Department of Fire and Disaster Management

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Abstract---This study aims to determine the effectiveness of regional management in the Department of Fire and Disaster Management in Bandung. The population in this study is the Secretariat in the fire and disaster management department. This study uses a trial with 30 respondents who are used to test research instruments taken from the population. Prerequisite test analysis includes a normality test, correlation test, model compatibility test, and hypothesis test. The research method used in this research is quantitative research with descriptive and verification research designs. This is also supported by the results of the determination coefficient of 75.90% which shows that the Government's Internal Control System influences the Effectiveness of Regional Property Management and 24.10% is influenced by other factors not examined.

Keywords---government internal control system, effectiveness of managing regional property

I. INTRODUCTION

Affairs and responsibilities of the Regional Government each year continue to increase both in the administration of Government, Development, and Society. Moreover, with the enactment of Government Regulation Number 27 of 2014 concerning Management of Regional Property. the purpose and direction of managing State Property (BMN) are (1) Strengthening, improving and maintaining the quality of financial information; (2) Strengthening the quality and endurance of the APBN (through increasing PNPB from BMN and saving operating costs over BMN); (3) Avoiding fraud; (4) Maintaining opinion targets (Yujana, 2015). other problems in the field of regional asset management such as the unclear legal status of assets, the use of assets by other parties that do not follow procedures, the exchange of regional assets that tend to harm the region, the recording of disorderly assets and conflicts of interest in the utilization of regional assets (Pangaribuan, 2010).

The target of the Bandung City Government in 2019 can be to get the WTP opinion from the Financial Supervisory Agency (BPK). One of the problems that become obstacles is the problem of assets, thus it must be corrected in the following years (Rukmana, 2018). One of the problems in the Department of Fire and Disaster Management of the Bandung City in asset management is administrative disorganization in controlling inventory of assets such as not installing an appropriate ownership mark, not monitoring the transfer of assets, deadline for controlling assets, weak status of holding assets, not being extended The existence of a motorized vehicle

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registration number is even where assets are unknown. In fact, asset inventory is at the heart of the asset management cycle. This condition clearly causes local governments to have difficulty knowing exactly how much assets they have, which assets have been controlled or even those that actually have potential and have high investment opportunities. Total fixed assets owned by the Bandung City Fire and Disaster Management Office.

There are a number of retired Civil Servants who have not returned official vehicles which should only be valid for the duration of their term of office. Where this can lead to problems such as unequal distribution of goods belonging to the area to employees because some of the assets of the area are still being held by previous employees whose term of service has expired and it is not known who the user of the vehicle after being diverted to other uses for not reporting to the manager goods. Internal control plays an important role to prevent and detect fraud (fraud) and protect organizational resources both tangible and intangible (Hermiyetti, 2010). The very weak internal control system results in higher risks faced in securing assets (Rita, 2014). Internal control is applied so that all company assets can be well protected from acts of fraud, theft, and abuse that are not in accordance with their authority and company interests (Rohmi, 2014). Increased control environment variables, risk assessment, control activities, information and communication, and monitoring will also increase the effectiveness of asset management (Indah, 2017).

II. LITERATURE REVIEW

The government is expected to be able to improve/perfect and streamline the management of the existing regional property. Control and monitoring activities in the inventory and appraisal of regional property, projected in the future it will be able to realize an accurate and reliable database of regional property, so that it can be used for the purpose of preparing the needs and budgeting plan for goods and/or capital expenditures in the Fire and Mitigation Agency Bandung City Disaster (Jabarullah et al., 2019).

The process of effectiveness in the management of regional assets, with the existence of a government internal control system in the control environment, includes coordinated methods and policies within Fire and Disaster Management Office to secure, maintain regional wealth, test the accuracy, accuracy, and reliability of accounting records/data and encourage behavior (behavior) positive and healthy management. In its implementation, the management of regional assets is the authority of the central government to be carried out by the work units under it. The management of regional assets must be based on factors that can guarantee a relevant work unit is able to manage the assets it has. Among these factors that support the implementation of the effectiveness of regional asset management include the government's internal control system. increasing control environment variables, risk assessment, control activities, information and communication, and monitoring will also increase the effectiveness of asset management. Thus, an effective internal control system can reduce the tendency of misuse of assets (Indah, 2017).

H1: The Government Internal Control System affect Management of Regional Property

III. RESEARCH METHOD

This type of research is descriptive verification, descriptive analysis is intended to explain phenomena that occur empirically (real words) as well as to describe the symptoms of changes in the object under study at the time the study was conducted and verification analysis was carried out using regression analysis or path analysis aimed to find out the influence and relationship between variables (Sekaran, 2017). The data used are primary data that refers to information obtained directly. the population used in the study was the secretariat at the Fire and Disaster Management Office with a total sample of 30 samples (respondents). The research was processed using simple regression.

IV. RESULT AND DISCUSSION

The Government Internal Control System has a strong close relationship with the Effectiveness of Regional Property Management. The Government Internal Control System influences the Effectiveness of Regional Property Management by 75.90% and the remaining 24.10% is influenced by other factors not examined.

The Government's Internal Control System has been effectively implemented by the Fire and Disaster Management Office since 2019 and has had a positive impact on the local government system of fire and disaster management. There has been a change in building an atmosphere of discipline and ethical culture with the issuance of 10 (ten) shy cultures, statements of performance agreements for each employee, and building leadership models that are balanced with discipline enforcement through sanctions and awards for employees. This change is supported by the use of information technology both built by the Regional Apparatus and Regional Government. This is based on the principle of efficiency, effective, transparent, open, fair and accountable supported by the application of the system as needed, so that it has structured, orderly and secure information data as material for planning and decision making/policy by data-based leaders, as well as control systems internal government influences the effectiveness of the management of regional property has an impact on the Bandung City Fire and Disaster Management Office to follow up / resolve problems over the findings of the Bandung city inspectorate inspection while improving the internal system; needs planning and budgeting, procurement, use, utilization, security and maintenance, evaluation, transfer, eradication, elimination, administration, and guidance, supervision, and control.

Another influence on the effectiveness of the management of regional property, the leader of the Regional Apparatus carries out guidance to the goods management officer by involving in technical guidance activities and regional goods management training and involving a team of experts to assist the goods management officer in carrying out tasks in accordance with regulations so that the competency of the goods management officer increases.

V. CONCLUSION

The Government Internal Control System at the Fire and Disaster Management Office is in the very good category. This is reflected in the respondent's response to the Dimension of the control environment stating that the Regional Apparatus has upheld the integrity and ethical values of employees, the leadership conducts the preparation and implementation of good policies regarding human resource development, the internal examination of the Regional Government carries out an independent and active examination. On the risk assessment dimension that risk identification has been carried out through methods that are appropriate to the agency's objectives and objectives at the activity level. On the dimensions of control activities that the performance achieved has been in accordance with established performance benchmarks, there is security of the information system, the leader communicates to employees about the policies and procedures for securing assets and is implemented, there is a separation of functions of duties and responsibilities according to their portion each and the leadership has communicated the terms and conditions of the authority for transactions and activities in the Regional Apparatus, there are limits on access to recording resources and are also monitored by authorized people and are responsible and regularly reviewed. In the dimension of information and communication, it has been managed, developed and updated continuously and has a means of communication that supports internal control. On the monitoring dimension, a separate evaluation of the audit findings is carried out and follow-up on the problems of the audit findings.

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