

An Overview of Competency Development Through Formal Education and Professional Certification Program to Increase the Capacity of BPK

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ABSTRACT

The Audit Board of the Republic of Indonesia plays an essential role in ensuring accountability and responsibility for state finance audits. Therefore, auditors must always maintain their competence through continuous professional development. This study describes the competency development program focusing on formal degree education and professional certification for BPK employees. Furthermore, this study measures the adequateness of such a program compared to the allocation in competency development planning, as well as advantages and challenges according to employee perceptions. This study uses secondary data from the 2016-2020 Competency Development Activity Report, the 2019 BPK Peer Review Report, and a questionnaire study. The result shows that BPK has actualized competency development through formal degree education and professional certification program. However, the actualization of competency development with professional certification in 2016-2020 has not yet fully met the allocation stipulated in BPK's Human Capital Development Plan. Employees' perception shows high interest in competency development through formal degree education programs and professional certifications. However, these interests are met with several challenges. One of the challenges that arise involves career advancement and inclusiveness of competency development for all employees, including non-auditor and non-accounting employees. This study suggested further research on conducting a more comprehensive evaluation to ensure that implementing competency development contributes to BPK's capacity.

KEYWORDS:

Competency development; formal education program; professional certification; BPK's capacity

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INTRODUCTION

Organizations must have competent human resources in order to achieve their strategic goals. One way to obtain competent human resources is by developing employees (Laakso-Manninen & Viitala, 2007). The elected President of Indonesia, Joko Widodo, has set the theme for Indonesia's development for 2019-2024 on increasing the capacity of Indonesian human resources in public organizations. As a supreme audit institution, Badan Pemeriksa Keuangan (BPK) plays an important role in ensuring the accountability and responsibility of state finance audits. Therefore, auditors are obliged to continuously develop their competence through training, certification, and professional development. Auditors must always carry out their responsibilities and exercise their competence. In addition, auditors must also maintain their competence through continuous professional development (Said & Munandar, 2018). Structurally, competency development at BPK has been carried out under the purview of the Human Resources (HR) Bureau. Functionally, the Competency Development Subdivision in HR Bureau has the task of designing and implementing employee competency development plans, managing study assignment data, short courses, and international certifications, administering exams adjustment of diplomas, proposing participants for Level I to Level IV Leadership Education and Training at the National Resilience Institute, as well as preparing the study permits.

In addition, the development of other competencies can be obtained through education and training carried out by the Education and Training Body (Badan Pendidikan dan Pelatihan, Badiklat). Article 205 Paragraph (4) Government Regulation Number 11 of 2017 concerning Management of State Civil Apparatus states that competency development for every civil servant, as referred to in

paragraph (3), is carried out at least 20 (twenty) hours of lessons in one year. In order to fulfill the mandate of such regulation, every employee at BPK must complete twenty hours of lessons in a year. Paragraph 15 of the General Standards for State Financial Examination (SPKN) also strengthens this by stating that Auditors must maintain their competence through continuous professional education of at least 80 hours within two years (BPK RI, 2017).

One of the processes carried out by the HR Bureau concerning competency development is to select potential participants to take part in the competency development program. During the 2016-2020 period, the HR Bureau conducted several competency development programs: (1) The degree scholarship program consisting of four batches, namely: BPK Scholarships for the Postgraduate program, BPK Scholarships in collaboration with the Indonesia Endowment Fund for Education, International Center for Education in Islamic Finance (INCEIF) Scholarships, and BPK Scholarships in collaboration with Gadjah Mada University; (2) The professional certification scholarship program consisting of three batches, namely Certified Legal Auditor (CLA), Certified Forensic Auditor (CFrA) and Certified Information System Auditor (CISA); (3) The short course / internship program consisting of two batches, namely: Australian Council of Auditors General (ACAG) and Australian National Audit Office (ANAO); and (4) The international audit assignment program consisting of one wave, namely the International Atomic Energy Agency (IAEA).

Paragraph 50 of the Conceptual Audit Framework of SPKN states that BPK guarantees that Auditors have the necessary expertise. The Audit Team must collectively have the knowledge, experience, and competence required to perform audit activities. Furthermore, paragraph 50 describes that

knowledge and practical experience of performing audits, understanding of statutory and regulatory standards and requirements, understanding of the entity's operations, also ability and experience to practice professional judgment are included (BPK RI, 2017). Therefore, to support the prerequisites for quality audit, BPK recruits human resources with appropriate qualifications, provides training and capacity building, prepares audit standards and guidelines, and provides adequate audit resources. Auditors maintain their professional competence through ongoing professional development. In this study, the author focuses on competency development in degree programs, namely in formal education and certification.

Looking at conceptual issues, Fuentes (2016) states that the object of public administration is the government in the act or process of public administration in a country whose organization and functions are regulated by the constitution and subordinated to the government. Fuentes (2016) also states that the purpose of the civil apparatus embodied in public administration is not the management of resources but ensuring compliance with the constitutional mandate, providing services to citizens, and finding solutions to public problems. BPK's 2016-2020 Strategic Plan states that in order to achieve its strategic goals (increasing the value of audit results and improving the quality of audits to achieve national goals), BPK requires the support of human resources, information capital, and organizational capital (BPK RI, 2015). This suggests that BPK's human resources are a state civil apparatus that safeguards the constitutional mandate in auditing state and financial accountability.

Given the competency dimension, the importance of civil servants can simply be construed as the capacity or ability of the employee's way of working. It is a set of related but distinct behaviors organized around an

underlying construct, which we call "intentions" (Seal, Boyatzis, & Bailey, 2012). Behavior is an alternative manifestation of intention, which is appropriate in various situations or times (Seal, Boyatzis, & Bailey, 2012). Koswara and Rasto (2016) try to explore competence as an underlying characteristic that is something inherent in itself, which can be used to predict performance levels. Koswara and Rasto further described competence as consisting of motives, self-concept, traits, knowledge, and abilities or expertise. Individual competencies in abilities and knowledge can be developed through education and training (Koswara & Rasto, 2016). Competencies in emotional, social, and cognitive intelligence predict effectiveness in professional, management, and leadership roles in many sectors of society. In addition, these competencies can be developed in adults (Boyatzis, 2007).

Maximum performance is believed to eventuate when a person's abilities or talents are consistent with the demands of the job and the organizational environment (Boyatzis, 2008). Boyatzis (2009) affirms that a person's talent is described by his or her values, vision, personal philosophy, knowledge, competencies, life, career stage, interests, and style. The role responsibilities and tasks needed to be performed can explain the job demands. The organizational environment aspects are predicted to significantly impact the demonstration of competencies and/or the design of the jobs and roles. Those aspects include culture and climate; structure and systems; maturity of the industry and strategic positioning within it; and aspects of the economic, political, social, environmental, and religious milieu surrounding the organization (Boyatzis, 2011). Boyatzis (2007) explains that a theory of performance is the basis for the concept of competence. The theory used in this approach is the basic contingency theory, as shown in Figure 1.

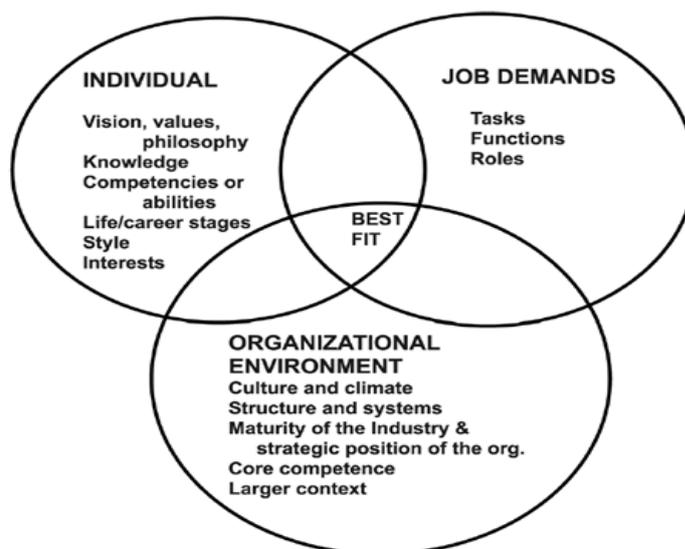


Figure 1. Theory of Action and Job Performance
 Source: Boyatzis (2007)

Researchers have previously studied the importance of a formal degree education and professional certification program, specifically for civil servants (Aparatur Sipil Negara, ASN) in Indonesia. The studies consider the importance of the policy on the role of civil servants as public implementers and public service and can strengthen and unite the nation (Prasodjo, 2014). Subsequently, to carry out service tasks by the requirements, civil servants are required to possess professionalism supported by abilities, knowledge, skills, global insight, and high competence (Denhardt & Denhardt, 2003; Komara, 2019). In addition, to deliver services to the requirements, ASN is required to have professionalism supported by abilities, knowledge, skills, global insight, and high competence (Denhardt & Denhardt, 2003; Komara, 2019). Competence will be related to performance. Therefore civil servants' competence is the ability and characteristics they possess in the knowledge, skills, and behavioral attitudes needed to carry out their duties (Lacy, Arnott, & Lowitt, 2009). Competency development was also discussed by Boyatzis (2007) and Komara (2019).

There are three distinct competency groups

of researchers in many world countries. The three competencies are cognitive competence, emotional intelligence competence, and social intelligence competence (Goleman et al., 2002 in Boyatzis, 2007; Sharma, 2008). Kozyryeva and Demchenko (2017) explain that the effectiveness of government depends on the quality of the functioning of civil servants, based on a body of highly qualified specialists in the field of state officials. Indriasih (2014) describes that the competency dimension of the government apparatus is one of the main causes of the quality of government business, especially the quality of financial reporting. Raharja, Suaedi, and Windijarto (2017) emphasize that civil servants need sufficient competence in procedures, knowledge, and ethics.

Competence development is an overall designation for the various measures that can be used to affect the supply of competence in the internal labor market in individual employees, groups of employees, or the whole personnel group (Ellström & Kock, 2008). To be more specific, it may refer to measures regarding the education or training of personnel, for instance, through internal or external courses (Ellström & Kock, 2008). Following the UN Competency Development - A

Practical Guide (United Nations, 2010), it is stated that the recommended skills include learning through exploring formal and non-formal learning opportunities. Furthermore, it is stated that suggested development activities are through learning by doing, where one of the crucial parts is continuing education and developing skills through university courses.

Atmojo, Khaerah, and Mutiarin (2016) focused on the civil apparatus's development, including education, training, and career development. Wahjusaputri and Fitriani (2017) explain that developing HR competencies for the ASN can be divided into three foundations. First, technical competence is based on education level and specialization, functional technical training, and technical work experience. Second, managerial competence is based on the level of education, training or structural management, and leadership experience. Finally, socio-cultural competence is based on work experience in a pluralistic society on religion, ethnicity, and culture, thus providing a national vision. This implies that degree scholarships can be categorized as part of developing technical competence and managerial competence. Then the professional certification scholarship can be categorized as part of developing technical competence.

Upon understanding what literature and previous research have described regarding competency development, particularly for Civil Apparatus or ASN, this study will answer questions regarding competency development programs with formal degree education scholarships and professional certification scholarships conducted by BPK. This study aims to describe competency development programs related to formal degree education scholarships and professional certification scholarships carried out by BPK in terms of employee interest and the dimensions of planning and implementation in

achieving competency development goals.

RESEARCH METHOD

This study uses secondary data from the Competency Development Report and Peer Review Report also primary data through a competency development perception questionnaire. Secondary data is used to obtain a picture of the actualization of competency development, and primary data is used to illustrate the perception of competency development from BPK employees. This study builds a final conclusion to answer the research questions from the data obtained.

RESULT AND DISCUSSION

Regulations Related to Competency Development at BPK

BPK employees (auditors and other supporting functions) are considered civil servants or ASN according to the law. Therefore, the arrangements related to Employee Scholarships are regulated in the Decree of the Secretary General of BPK Number 323/K/X-XIII.2/12/2008 concerning Procedures for Organizing Employee Scholarships at BPK. The latest regulations regarding the management of learning assignments are currently in the Legal Department's legislative process. In the Decree of the Secretary-General, *learning assignments* are defined as tasks assigned by BPK to civil servants at BPK to participate in Diploma, Undergraduate, and Postgraduate Education, both domestically and abroad. Meanwhile, regulations related to professional certification have yet to be specifically regulated in any legislation.

In general, the development of employee competencies at BPK is very diverse. Starting

from formal and non-formal degree education programs, training or short courses, professional education, certification, internships (secondment), assignments, guidance, and consultation, up to the main activities that can be calculated as a credit score in the supporting elements and competency development. Although employee competency development activities vary widely, those included in the Human Capital Development Plan (HCDP) are only limited to formal degree education program activities, training, professional education, certification, and internships.

BPK already has an HCDP in place, which is prepared to provide guidelines for direction and competency development activities that align with the achievement of the organization's strategic objectives as stated in the 2016-2020 Strategic Plan. BPK's HCDP is outlined in the Decree of the Secretary General of BPK Number 349/K/X-XIII.2/8/2016 concerning HCDP for the 2016-2020 period. In the HCDP, the formal degree education program is defined as an employee competency development program aimed at mastering the branch of science and/or technology required by the organization in the future and awarding academic degrees to successful participants. Meanwhile, professional education and certification are employee competency development programs that aim to ensure the qualifications and competencies of employees in carrying out their duties in the related professional field.

BPK has established the 2016-2020 HCDP in the context of planning employee competency development to support the implementation of the 2016-2020 BPK Strategic Plan through employee competency development. The HCDP briefly stated that the composition between the implementation of degree and non-formal degree education program activities was 25% and 75%. The details of the 2016-2020 formal degree education pro-

gram plan include 355 master's and 16 doctoral degree employees. The details of the non-formal degree education program plan are training and education activities for 1,046 classes, professional certification for 441 employees, and internships for 30 employees.

Considering that the locus of research is the HR Bureau, the scope of research is limited to competency development supported by the HR Bureau, namely in formal education programs with degrees and professional certification. The following results describe the actualization of BPK's competency development based on secondary documents from the HR Bureau's Competency Development Activity Report and questionnaires distributed non-purposively to BPK employees.

Actualization of Competency Development

According to the 2016-2020 Human Resource Bureau Competency Development Activity Report, BPK has actualized the departure of 378 employees for study assignments for a formal degree education program in the last five years. Details of the number of scholarship recipients per year, the level of education taken, and the location of the university can be seen in Figure 2. The comparison of the amount between the allocation of education degrees regulated by HCDP and the actualization of departures for study assignment employees in 2016-2020 in aggregate for master's degrees has been achieved. The HCDP allocation was 355 employees, while the realization was 365 people, or 102.8%, exceeding the allocation given. As for the doctoral degree, from the allocation of 16 employees, 13 employees, or 81.25%, were realized.

As for professional certification, BPK's HCDP for the 2016-2020 period allocated 441 employees, consisting of 282 auditors

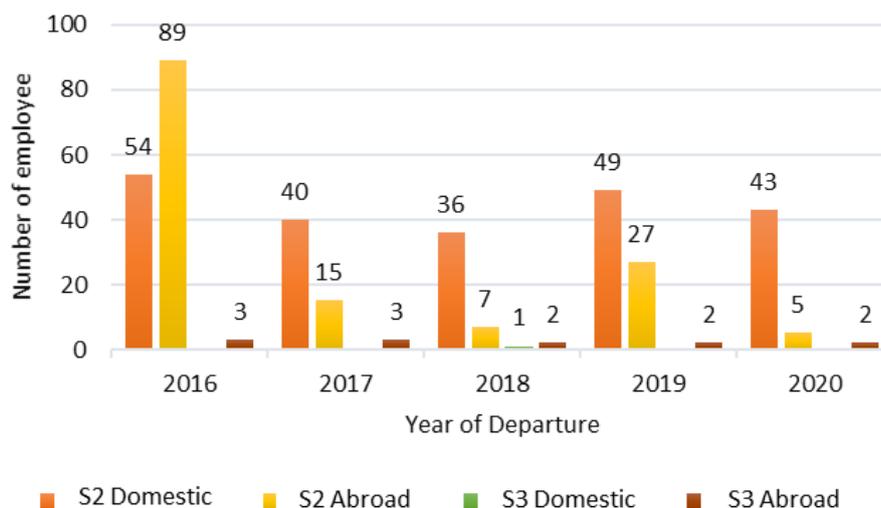


Figure 2. Number of Study Assignments per Year of Departure (2016 – 2020)
 Source: BPK RI (2020)

and 159 non-auditors. Based on the Activity Report of the Competency Development of the HR Bureau for 2016 – 2020, BPK has actualized professional certification for as many as 291 employees in the last five years. Details can be seen in Table 1. Table 1 shows that there has been certification actualization for 291 employees of the total allocation of 441 employees, or equivalent to 67.51% of BPK's HCDP allocation. Thus, the allocation of professional certification for 2016-2020 has not been achieved as stipulated in BPK's HCDP.

In Table 1, several certifications are not regulated in BPK's HCDP but carried out during that period, namely CLA, CPA, and CSRS professional certifications. There are also professional certifications regulated in BPK's HCDP but not yet actualized, namely Government Procurement Experts, Organization Development Certified Professionals, Certified Talent Management Professionals, Compensation and Benefits Specialists, Human Resource Development Specialists, and Certified Knowledge Management. Several actualized certifications have exceeded their allocation. Specifically, investigative audit certification (CFRA and CFE) reached 136.96%. On the other hand, the realization of CISA certification was below the allocation, real-

ized at 8.45%, and there were still certifications that were not actualized. Certifications that are not actualized or poorly implemented are intended for non-auditors.

Overview of Perceptions of Competency Development

The authors distributed questionnaires to BPK employees using electronic media to discover more about the interests and expectations of BPK employees concerning competency development, specifically for formal degree education and professional certification programs. Based on the results of the questionnaires distributed to BPK employees, 164 respondents filled out the questionnaire completely and validly, as shown in Table 2.

The respondent's general description shows that the questionnaire has been filled out by respondents who are by the purpose of the questionnaire. As many as 72.6% of respondents came from the audit work unit, which is the main target of the competency development program. In addition, the education level of the respondents was dominated by respondents with a bachelor's degree of 41.5% and a master's degree of 52.4%. The majority of respondents (78%) also have

Table 1. Employee Professional Certification 2016-2020

Professional Certification Name	2016	2017	2018	2019	2020	Total Real-ization	Total Allo-cation
Certified Legal Auditor (CLA)		49	19			68	0
Certified Forensic Auditor (CFrA)	25	29	35	20		109	82
Certified Fraud Examiner (CFE)				17		17	17
Certified Public Accountant (CPA)				15		15	15
Certified Information Systems Auditor (CISA)		11	3		4	18	213
Qualified Internal Auditor (QIA)	19	11	18			48	47
Certified Sustainability Reporting Specialist (CSRS)			16			16	0
Government Goods and Services Procurement Expert							28
Organization Development Certified Professionals							10
Certified Talent Management Professionals							21
Compensation and Benefit Specialist							6
Human Resource Development Specialist							11
Certified Knowledge Management							13
Amount	44	100	91	52	4	291	441

Source: BPK RI (2020)

professional certifications. From this data, it can be assumed that most respondents have pursued the competency development program at BPK.

The results of processing the questionnaire answers show interest in developing competence through formal degree education pro-

grams and professional certification. Individuals interested in developing competence through formal degree education programs make up 130 respondents or 79.3 % of the total respondents. Meanwhile, respondents interested in developing competence through professional certification constitute only 144 respondents, or 87.8 % of the total respond-

Table 3. Respondent Data

Description	Number of respondents
Gender	
Male	65
Female	99
Working Unit	
Audit	119
Non-audit	45
Age	
<25 years old	8
25-35 years old	18
35-45 years old	87
>45 years old	51
Education	
D3	7
S1	68
S2	86
S3	3
Professional Certification	
Yes	128
No	36

ents. Thus, respondents are generally slightly more interested in developing competence through professional certification than formal degree education programs.

The result also explains whether there is interest in developing competence through a formal degree education program. Based on the responses obtained, the main reason for respondents' interest in developing competence through formal degree education programs is due to a more promising future career at BPK with higher education levels, work refreshments, and building relationships with new colleagues. At the same time, the reason behind the lack of interest in developing competence through formal degree education programs is, first, the loss or decrease in income. During the study assignment, the employee will not receive income from salary as usual, although in exchange, the employee will receive living expenses from a scholarship. The following reason was that respondents claimed they were satisfied with their current education and felt that higher education was not beneficial for employees and/or organizations. The other reasons the respondents provided are that they want to maintain their current job position, prefer to continue their education to a higher level at their own expense, and cannot fulfill the requirements for obtaining a scholarship.

Meanwhile, regarding the interest in career development through professional certification, the reasons given by many respondents are more or less the same as the reasons for career development through formal degree education programs. Their reasons include the future of their career at BPK, job refresher, dissatisfaction with the current certification of respondents, and the desire to build new co-workers relationships. Respondents who stated they were not interested in career development through professional certification explained that certification was not valuable for them and/or BPK, it did not meet the

qualifications for a certification scholarship, or they already had all the required professional certifications. The respondents are nearing retirement age.

Respondent's input for competency development through formal degree education programs and professional certification are as follows:

1. Placement of post-competency development employees is adjusted to the formal degree education program and certification as well as BPK's Strategic Plan;
2. Employees will have a better career after completing competency development either through a formal degree education program or professional certification;
3. Employees have access to information on offering better competency development, both formal degree education program and professional certification; and
4. The quantity of competency development for non-auditors and non-accounting employees should be increased.

Upon understanding the actualization of BPK's competency development and having received the employee's perception regarding the subject matter, BPK can consider improving competency development to increase its organizational capacity as a Supreme Audit Institution. Data from questionnaires and interviews show that higher interest in pursuing a formal degree and professional certification scholarships tends to be an individual's motive for future careers rather than to spread knowledge that they have gained and apply such knowledge for the benefit of BPK and to improve audit quality.

The benefits for BPK as an organization in implementing scholarships should be further explored to prove the potential strength of BPK in its human resources. Such has been revealed in the 2019 BPK Peer Review Report. The results of the review explained

that at BPK, a comprehensive framework for HR management had been established, in which there were no significant deficiencies. That can be observed during peer review. The unit responsible for HR management is well established and carries out the main functions in modern personnel management. HR strategies are available at BPK, which consist of HR management plans, strategies, and HR Development Plans.

The 2019 Peer Review Report states that the SAI Performance Measurement Framework (PMF) is a methodological tool often used as a benchmark or inspiration in peer reviews. BPK can use the latest SAI PMF (in 2021) as a reference to improve competency development. Domain E in SAI PMF regulates Human Resources and Training. SAI's HR Management Strategy supports the implementation of SAI's overall strategy through activities such as HR (or workforce) planning, attraction and recruitment, rewards and recognition, performance management, training and development, retention and succession, and employee health. In particular, the SAI PMF discusses HR development, stating that the International Standards of Supreme Audit Institutions (ISSAI) 140 identifies the contribution of human resource management to help in delivering high-quality audit work. SAIs shall establish human resource policies and procedures that ensure they have sufficient personnel with the required competence, capabilities, and commitment to ethical principles (INTOSAI, 2019). The need to recruit personnel with suitable qualifications offers staff development and training, and auditors should maintain their professional competence through ongoing professional development is also reinforced in the ISSAI 100 Fundamental Principles of Public-Sector Auditing.

According to SAI PMF, SAI needs to approach a professional development strategy to ensure that employees remain sufficiently

skilled while developing professionally and following auditing standards and methods. Some SAIs may rely on public sector employees to perform the functions of recruitment, payroll, employee development, etc. However, many SAIs define HR functions as a result of increasing organizational autonomy or aligning with their goals for organizational development. It has 'traditional' responsibilities for personnel and a strategic role in helping managers identify and meet long-term strategic employee needs.

The SAI PMF in SAI-23 regulates professional development and training more specifically. According to ISSAI 140, SAI must strive for excellence and service quality. As part of its quality management, SAI must establish policies and procedures to ensure that SAI has adequate resources (personnel) with the competencies, capabilities, and commitment to ethical principles. Adequate resources are required to implement its work following relevant standards and applicable legal and regulatory requirements; and enable SAI to issue reports as appropriate (INTOSAI, 2016).

INTOSAI-P 12 states that SAI should promote continuous professional development that contributes to individual, team, and organizational excellence. According to Capacity Building Committee's Guide, competent people are important to becoming a professional SAI. In the absence of a professional environment, individual employee members in SAI likely find it very difficult to achieve this level of professional competence (INTOSAI, 2016). This indicator assesses how SAI as an organization can promote and ensure professional development to improve and maintain the competence of its employees.

One of the dimensions of professional development and training regulated is planning and process. In this dimension, SAI must

establish and implement a professional development and training plan to ensure its employees have the competence and skills to carry out their roles and enable the SAI to achieve its objectives. These plans should be linked to SAI's HR strategy, particularly recruitment and promotion. They should include: general skills required by all employees, such as soft skills, supervision, and management; aligned with development needs; reflect the competency requirements for different levels of employees; and monitored and evaluated. The peer review results on Recommendation 21 stated that BPK should develop a way to broadly disseminate the knowledge gained from various professional development activities and training to BPK employees (Supreme Audit Office of Poland, Norway, Estonia, 2019).

This study's findings align with Atmojo, Khaerah, and Mutiarin (2016), which explain that upgrading state civil apparatus includes education, training, and career development. This study enriches Atmojo, Khaerah, and Mutiarin's (2016) research with findings showing how development with degree scholarships and professional certification scholarships has a risk in motivation, that individual motives tend to be greater than organizational motives. Meanwhile, the organization must be able to manage competency development opportunities to make sure that employee competency will increase the organization's capacity.

CONCLUSION

The results of this study are attractive due to several reasons. This study demonstrates that BPK has actualized competency development through a formal degree education program and professional certification. In particular, during the 2016-2020 period, as for BPK's HCDP, the actualization of competency development with professional certifi-

cation has not yet met the allocation stipulated in BPK's HCDP. Employees' perception of interest in competency development through formal degree education programs and professional certifications is still high, although several challenges exist. This study finds that respondents who are interested in formal degree education program scholarships and professional certification scholarships are the central tendency of this research based on the questionnaire. One of the challenges that arise include career advancement and inclusiveness of competency development for all employees, including non-auditor and non-accounting employees.

This study suggests that BPK senior management commits to encouraging the HR Bureau to fulfill the allocation of competencies as outlined in the HCDP and for the HR Bureau to develop derivative policies in implementing the HCDP. In addition, HR Bureau must continue to update the HCDP according to the organization's needs and make adjustments based on the changes in the environment. Furthermore, this study suggests further research on conducting a more thorough evaluation to ensure that implementing competency development indeed contributes to BPK's capacity.

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