

# Implementation Of Audit Performance Audit Board Of The Republic Of Indonesia On The E-Government

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**Abstract:** Changes audit of traditional methods as a model audit system that uses information technology in the form of E-Government is expected to provide improved local government services to the public as a form of accountability of the use of local finance obtained from the community through taxes and levies in a transparent manner. This article aims to provide input to the BPK in performing audits in accordance with the E-Government which has not been implemented to the maximum as expected by the government. The study used a literature review by conducting an analysis of some of the views of experts and some previous research on the implementation of E-Government. Shows that the implementation of E-Government in Indonesia in general is still at the value of the first level and only a small portion has reached the level of the second and third in the interaction of the government to the public, this value is obtained from several viewpoints roadmap mapping results. Almost all government agencies own portal even to the level of transactions, but optimization is still lacking, it is due to lack of budget to the preparation of the well field infrastructure, the application of ICT and human resources.

**Keywords:** Model Traditional Audit, The Audit Model of E-Government, Government And Community Interaction.

## 1 Introduction

E-Government in Indonesia has been introduced through Presidential Instruction No. 3 of 2003 on the national policy and strategy development. In essence, the Instruction discusses national policy and strategy development of e-Government. Furthermore, e-Government shall be introduced for different purposes in government offices. Public administration is one area where the Internet can be used to provide access for all communities in the form of basic services and the relationship between society and government institutions. Addressing the issue early on e-government in the government services to the public is a central government initiative in providing the services based on Information Technology. It is interpreted narrowly that the application of information technology offers a new way of communicating and interacting, and then in a broader sense in general, e-government will bring a transformation in communication and interaction for all parties concerned, both vertically ie between government and society, and horizontal, ie between components of society with government institutions. In line with the foregoing, it can be said that the E-Government or electronic-based government increasingly important role for all the decision makers when compared with the Government to carry out government activities the Traditional (traditional government) are more inclined to paper-based administration gradually began left (Ritemberg, et al., 2008). The transformation of traditional government into electronic government (e-Government) is one of public policy issues are hotly discussed today which resulted in each of the audit process conducted by information technology (Dasheng, 2005; Pearlson & Saunders, 2013;).

e-Government is poured in Law No. 25 of 2009 that in building community trust in the public service who do public service providers is an activity that must be done in line with the expectations and demands of all citizens and residents of public service improvement. Spectra implementation of e-government applications is wide recall seeing the many duties and responsibilities of the government in a country that serves to organize their people through various types and transactions. It thus understanding and implementation of e-government State can not be separated with internal conditions both macro and micro of the country concerned, so understanding very largely determined by historical, cultural, educational, political, economic conditions, and the State concerned (Richardus, 2006). While it is the trigger of vision, mission and strategy of development in a country that is very unique approach results in a variety of scenarios in the development process of the nation and therefore contributes to the preparation of the development priorities of the nation. According to Bastian (2003) the implementation of e-government in local government generally still in the first stages and only a small percentage who have reached the second and third tiers. This is reinforced by research data empowerment (2003), which revealed that 369 government offices have opened their sites, but the number there were 24% of these sites fail to maintain the continuity of operation time due to a limited budget. The current reality of that number there are only 85 sites are operating with complete choice. According to a survey conducted by the department of communication and information (2004) already 70% of websites of local governments from the total 472 provincial and district / city available on the internet, 83% of which can be accessed and the rest (17%) is not accessible. Indicators book information and communications technology (ICT) 2005, published by the Center for the Assessment and Application of Information Technology and Electronic Agency for the Assessment and Application of Technology showed a decrease in the number of sites the provincial government and district / city compared to only 25% in 2004. The book also reveals that stages of implementation of e-government in local government remains low. Of the book obtained information that some 68% of the existing site represents the first stage and 29% had reached the second stage by providing a means

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of two-way interaction in the form of data search, download facility and forum / chat. Third and fourth stages have not been achieved and some of the sites identified are still in development. Research that has been done by Sarosa and Lestari (2006) revealed that the government web sites in Yogyakarta has not moved from the publication of web-based information into electronic transactions and remote embodiment of a virtual integrated form of government. Based on the views above, then Idris, A (2009) argues that the mastery of information technology in this era, has become imperative. Information technology into tools to communicate and increase knowledge in the age of globalization and the information age. More specifically for the institution, including the need to do their work in government services administration. The world community has long discussed and communicating the importance of the internet and information technology. Internet and information technology has significantly human behavior and business in several countries so as to bring human civilization to a new world as "The Cyber Community". In the life of the future, information technology and telecommunications sector is the most dominant sector. Anyone who master this technology, it will become a leader in the world. Included in the E-government refers to the use of information technology by government, such as using the intranet and the Internet, which has the ability to connect the purposes of residents, businesses, and other activities. Similarly, that the system of electronic government, the people will be able to access government documents including public budgets, transparency, governments are interactive, dialogue and responsive government in responding to the complaints submitted by the public. Therefore, it should be immediately turned toward open government or open government (Jokowi, 2014). Meanwhile another opinion as Minister of Administrative Reform and Bureaucratic Reform yuddy Chrisnandi said that the implementation of electronic-based government or e-government will reduce the number of civilian state apparatus. "With e-government human resource rationalization automatically going to figure efficiently (the Economic News, 2016). Supreme Audit Agency (BPK) of the Republic of Indonesia was formed based on the mandate of the Act of 1945 to examine the management and accountability of state finances. This task is further stipulated in Law No. 15 Year 2004 concerning Management and Accountability of State Finance. This law regulates: BPK audit scope which includes all elements of state finances as referred to in Article 2 of Law No. 17 Year 2003 on State Finance; kind of BPK namely financial audit, performance audit, and inspection with a specific purpose; and the conducting of examinations based on standards developed by the CPC. Standard inspection mandated by Law No. 17 of 2003 has been prepared under the CPC Regulation of the Republic of Indonesia Number 01 Year 2007 regarding State Financial Inspection Standards (SPKN). The whole legislation is the basis for the CPC in carrying out the examination. The implementation of e-government by local government included in the object because the CPC examination is funded by the Regional Budget which is an element of state finances in accordance with Law No. 17 of 2003. All types of checks can be carried out by the CPC on the implementation of e-government systems, according to the rules legislation and SPKN. Based Inspection Report (LHP) BPK Semester I and II of 2006, the CPC has conducted examination of the performance of the specific goals that made the

implementation of the budget in the areas of education, health and transportation. It is with these checks carried out on eight PDTT (Examination for specific purposes) on the e-government as a form of administrative reform. The examination can be dictated from the eight PDTT object that is sorted by the name of local government areas namely: a) The information Systems Administration Manunggal One Roof (Samsat) Bali Province (PDTT on shopping areas). b). The information system assets of the province of Jakarta Special Capital Region (PDTT on local asset management), c). The information system SAMSAT West Java (PDTT on local revenue), d). The information system SAMSAT South Kalimantan (PDTT on shopping). e). Hospital information management system Rembang (PDTT on shopping areas). f). The information system of local revenue and SAMSAT Riau Province (PDTT to establish the facts and data about the problem alleged and strongly indicated to contain corruption based on the request of the Indonesian National Police Criminal Investigation). g). Financial information systems area Simalungun (PDTT on shopping areas). h). The information system SAMSAT North Sumatra Province (PDTT on local revenues). Another point which has become the government's weakness in terms of services that require citizens to interact with government officials in various agencies. But given the ministry until now rated unsatisfactory. The existence of One-Stop Service Unit (UPTSA) in the city or county government level, yet provide an effective service even still much to be said to be communicative. Nurul Punama Sari with the theme of e-government-system-in-public ministry, disclosed that Government agencies are always slack in providing public services. KTP, Driving License (SIM), Building Permit (IMB), the difficulty of obtaining educational services easy and quality medical care is not affordable by most people and even to the public are compounded lack of standardization of public services that can be serve as guidelines for all government officials is the other side are the weaknesses of government in providing good public services. Indonesia as a big country that is building, be aware if need good public services and the quality is absolute..

## 2 LITERATURE REVIEW

### 2.1 Government

Richardus (2002: 02) reveals that the definition and implementation of e-Government in a State can not be separated by the internal condition of both macro and micro of the country concerned, so understanding very largely determined by historical, cultural, educational, political, economic conditions , from a country that relate and understanding this issue is very important to know, because it will be a uniform language for the drafter and practitioners with an interest in developing and implementation e-Government in the state. Sometimes the definition is too narrow will reduce or even eliminate the opportunities offered by e-Government, while the definition is too broad and would eliminate the floating value (value) benefits offered by e-Government. Apart from various differences in e-Government According Richardus, it helps to understand and reviewing beforehand how the institutions or the world community about e-Government defines as follows:

**1) Definitions Various of Government**

- (a) United States Federal Government defines e-Government brief, concise and clear, namely: E-Government refers to the delivery of government information and services online via the internet or other digital media.
- (b) Nevada, one of the states in the United States, e-Government defines as:
- Online services eliminates the traditional barriers to provide easy access to the public and businesses in the use of government services.
  - Operational administration's internal constitution can be simplified request operations for all state agencies and employees.
- (c) New Selendia government defines e-Government, namely: E-Government is a way for governance to use a new technology to serve the community by providing ease of access to the government in terms of services and information and also to increase quality of service and provide opportunities to participate in democratic institutions and processes.
- (d) Italy defines e-Government, namely: By using information and communication technology (Information and Communication Technology -ICT) on administrating our modern, can be compared by class action below:
1. Design computerization to additional operational efficiencies by individual each department and division.
  2. The computerized services for citizens and businesses, often implement integration services to different departments and divisions.
  2. Assessment of ICT access for end users of government information services.

When studying the implementation of e-Government in Asia Pacific, Clay G. Wescott (Senior Officials Asian Development Bank), trying to define it as follows: E-government is the use of information and communication technology (ICT) to promote a government that is more efficient and cost effective suppression, amenity government services and providing access to information to the general public, and make government more accountable to the public. (2). Definition of Institutions and Non-Government Institutions Richardus (2002: 02) in his book, e-government resummary about the definition of e-government is appealing discussed come from institutions and non-governmental institutions who view the scope and domain of e-Government. And then the World Bank (World Bank) defines e-government as follows:

- (e) E-Government directed to the use of IT by all major government agencies (such as WAN, internet, mobile computing) that has the ability to transform relations with citizens, businesses, and parties related to governance.
- (f) On the other hand, the UNDP (United Nations Development Program) in an opportunity to define it more simply, namely: E-Government is the use of information and communication technologies (ICT- Information and communication Technology) by the government.
- (g) Meanwhile, a leading software vendor SAP has a definition a kind that is quite unique, namely: E-Government is a global change to promote Internet use by government agencies and parties related to it.

- (h) Janet Caldwell, Director of the Institute for Electronic Government (IBM Corporation) of the study results along with the Kennedy School of Government, Harvard University, gives an interesting definition, namely: E-Government is not a short-term fundamental changes in government and governance and that we can not see at the beginning of the era of industrialization.

Interesting definition put forward also by Jim Flyzik (US Department of Treasury) when interviewed by Price Waterhouse Coopers, which the concerned defines: E-Government is to bring government into the world of the Internet, and work on Internet time. From the opinions of the definitions that have been revealed in various ways, simple, unique, and interesting coming from the governments of various countries and institutions and organizations of non-government, it can be understood that e-government is the utilization computers, computer networks and information technology in running the government and service to the public, it is a government initiative to provide services based on Information. Technology in communication and interaction for all parties concerned, both vertically, ie between government and society, and horizontally ie between components of society with government institutions. Furthermore yuddy (2016) states that the implementation of e-government at all levels can achieve a government that is transparent, efficient and credible so that the level of community dissatisfaction with the government will decrease with the implementation of e-government is therefore simply Apparatus civilian State which has competence and understanding of the technology which will be able to survive, thus automatically extortion, corruption, selective service, discontent will disappear with the e-government. Ganjar (2012) states, e-government system like a remote control to control, monitor, and evaluate the implementation of the entire development program. Include infrastructure is predicted as economic pillars. E-government is an improvement done continuously on public administration and services. This is supported through the use of information technology, to facilitate the reorganization and development of new services to the potential reorganization of administrative services, Marijn Janssen (2010: 32). Similarly, the Government using information technology not only to movement in specific countries but is a global phenomenon that affects the developed countries and developing countries. It was basically that the government is using information technology can affect a country, the e-government discussion does not necessarily mean that the Web site is the only mechanism for expression; many new technologies and the later that is part of the e-government movement, like other social media technologies, Christopher G. Reddick (2010). Government objectives for the development of information technology is to expand the role of government as a proactive, strategic planners and service innovators in this new era, and information systems are interlinked with the tasks associated with the policy. Helen Margetts (1999: 180). And e-Government is very important in the development of politics, to foster public service through an online platform, based on the laws and regulations, and implementing interventions that are useful for the development of e-Government according to Joseph K. B. (2014: 346). Leonidas G. Anthopoulos (2014: 355) says that the implementation of e-government has some virtues such as government services online advertising,

applications for land (land allocation), applications for visas to other countries, the birth and death registration, check the results of the examination (e-learning), an application for employment, monitoring public projects, share knowledge, electronic payment services, the system of registration of citizens, information and knowledge sharing between government departments, and e-Commerce. E-Government is an implementation of public services based on information technology and communication, as media information and interactive means of communication between the government and the other parties both community groups, businesses and government agencies among others. The implementation of e-Government in its application starts from a simple form of service is the provision of information and data on the implementation of computer-based governance and development as an embodiment of the disclosure (Transparency) in the implementation of public services. Other forms of simple services, e-Government can be utilized as a means of communication both internally among the regional work units (SKPD) and interactive communication with the public through the medium of e-mail, chat (Nia Karniawati & Romi Rahmadani: 2004). The term e-government is now widely used to describe the way a future government should operate. Simply put, e-government is the application of Internet technology to change the way governments operate and provide services. Following the best practices of private companies, the government can take advantage of new technologies to improve efficiency and effectiveness and, more importantly, to change the way they operate and provide services (Todd Ramsey: 2004). Eefrain Turban (2012: 174) says that e-government is the use of internet technology to deliver information and public services to citizens, business partners and suppliers of government entities, and people who work in the public sector. the benefits of e-government are the following:

- Improves the efficiency and effectiveness of the functions of government, Including the delivery of public services
- Enables government to be more transparent to citizens and businesses by giving access to more of the information generated by government.
- Offers greater opportunities for citizens to provide feedback to government agencies and to Participate in democratic institution and processes.

## 2.2 Network Electronics and Information Technology (IT)

Today many business transactions transmission through various types of electronic network, so that the network can be a small network that involves only a few computers in the scope of particular business, or a very large network. Therefore, according to Bodnar G (2004) in his ninth edition of the accounting information system, stating that electronic is a group of computers that connect companies to conveniently assemble transaction data and distribute information to various locations that are physically distant. The next thing that the network according to Bodnar sometimes classified in accordance with the coverage range of the network. Such as the use of LAN (Local Area Network) is a network that exist at a particular location, such as in a building or group of buildings adjacent to one another, then the next about MAN (metropolitan area network) is a network that exists in a particular city or metropolitan area, and then the computer network which includes at least two metropolitan areas. From

the practical point of view, the main difference between the three types of such networks is the level of the data flow in the network. Related to hardware technology, the data flow will be faster flowing through the local area and will be the slowest to flow through the wide area network, but from the standpoint of accounting transaction processing, data flow difference does not really matter because every transaction involves a small portion of data. Further elaborated on information technology, according to Indrajit Eko (2006: 67) revealed that at present, the information technology in e-government wide understanding, from the simplest and cheapest to the most advanced is a fact that the choice of technology to be implemented in an e-government project depends on the available budget, and the greater the existing budgeting, increasingly sophisticated technology that can be selected and used, which tends to increase the probability of success of a project (in the sense of achievement of targeted benefits). Information Technology (IT) is a technology related to information issues. TI is a collection of knowledge which can be either paper that can be traded for certain purposes (Idris A: 2015). The Information Technology (IT) is one of the industry is growing so rapidly in recent years, and will continue for years to come. Industrial development in the field of IT requires a better formalization and right about jobs, professions related to expertise in the IT field. The development of the field of telematics and IT in Indonesia very rapidly needs to be balanced with the preparation of qualified human resources in anticipation of global competition is getting closer, as well as to improve the standard and quality of the nation of Indonesia. While IT According to Bodnar G. (2004) argued that information technology involving computers, but also involves other technologies for information processing, such as technology in the form of machine-readable bar code, scan tools, standards and other communication protocols. Romney B. Arshall (2015: 30) argues simply about information technology that the so-called Information Technology or IT is a computer and other electronic devices are used to store, retrieve and transmit and manipulate data. Therefore, information technology is used to help decision makers to filter and summarize information it particularly effective.

## 2.3 Audit

In general auditing is a systematic to obtain and evaluate evidence objectively on the allegations about the activities and economic events, with the aim to establish the level of concordance between the statements with established criteria, as well as the delivery of the results to the user concerned, Mulyadi (2002: 09). Definition of auditing in general according to Mulyadi that auditing has some important elements are described as follows:

- A systematic process that is, a series of rare or procedures are logical and organized.
- For the need to retrieve and evaluate the evidence objectively, systematic process is intended to retrieve a proof that underlie the statements made by individuals or entities, as well as to evaluate without partiality or prejudice against such evidence.
- Statement of the economic activities and events, the result of the accounting process is a process of identifying, measuring, and delivering economic information expressed in units of money.
- Establish the level of conformity that is, the collection of

evidence about the statement and the evaluation of the results of the collection of the evidence intended to establish the suitability of the statement with the established criteria.

- The criteria set ie, criteria or standards used as a basis to assess the statement (the form of the accounting process) could be:
  - a) Regulations established by a legislature
  - b) Budget or any other measure of achievement set by management
  - c) Generally acceptable accounting principles in Indonesia
- Submission of the results, the submission of the results of auditing is often called the attestation.

Furthermore expressed also by Mulyadi (2002: 11). If the terms of the public accounting profession, then auditing is the examination objectively on the financial statements of a company or other organization with the aim to determine whether the financial statements present fairly, in all material respects, the financial position and results of operations of the company or the organization. Agoes (2013: 04) says that auditing is an examination conducted to critically and systematically, by an independent party, the financial statements have been prepared by management, as well as accounting records and supporting evidence, in order to be able to give an opinion regarding the fairness the financial report. Similarly, some of the important things discussed further by Agoes (2013) on auditing the first financial statements that have been prepared by management along with the copy of records and supporting evidence, the second inspection was carried out critically and systematically, public accountants should be able to plan examination before the process begins by making the inspection plan. In order to do a critical examination, the examination should be led by a register accountant and have a license to practice as a public accountant of the finance minister. Audit According to the Regulation of the Minister of State for Administrative Reform No. PER/05/M.PAN/03/2008, is a process of problem identification, analysis, and evaluation of evidence is done independently, objectively and professionally accordance with auditing standards, to assess the validity, accuracy, credibility, effectiveness, efficiency, and reliability of information on the implementation of tasks and functions of government agencies. Meanwhile, according to Barry (2013) that the definition of auditing is a process that systematically for the need to retrieve and assess the evidence objectively, relating to the assertion-assertions about actions and events economy to determine the degree of concordance between the assertions-assertions with the established criteria and the results communicated to the parties concerned. It implies broadly and applies to all types of auditing or auditing yan has a different purpose. Auditing is a collection and evaluation of evidence about information to determine and report the degree of correspondence between the information and the criteria established. And auditing should be done by people who competent and independent (Arens, 2012). While auditing according Agoes (2013) is an examination conducted critically and systematically, by an independent party, the financial statements have been prepared by management, along with the copy of records and supporting evidence, in order to be able to give an opinion on fairness of the financial statements. In carrying out the duties of auditors are entitled to all the

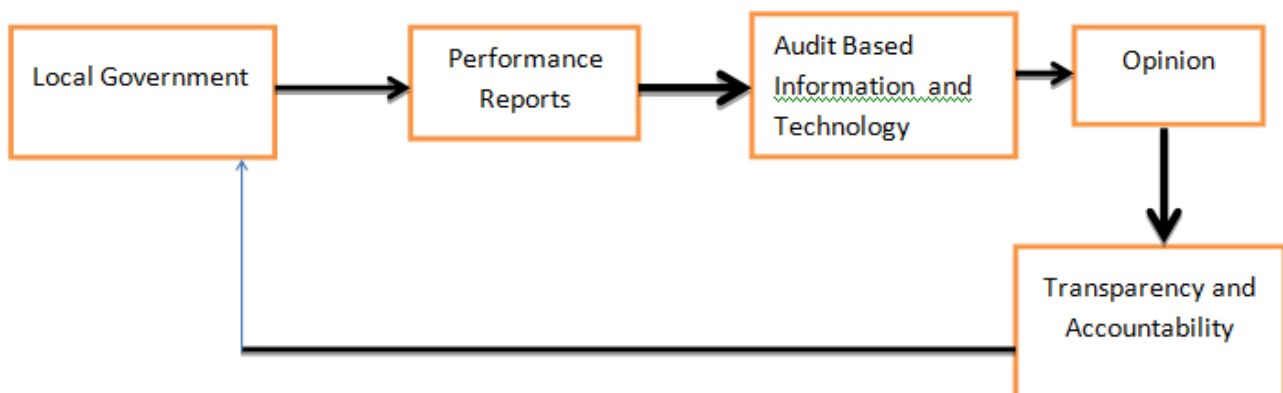
information needed to support the thesis that will be given and the auditor the public sector is responsible to plan and perform the audit to retrieve a faiths adequately about whether the organization's financial statements are free of misstatements materially whether caused by error or fraud, the auditor can retrieve a reasonable assurance, but not for, that a material misstatement detected by Bastian (2014: 26). Romney Arshall B., (2015: 337) states that auditing is a systematic process on obtaining and evaluating evidence regarding assertions-assertions about economic actions and events in order to determine how well they fit the criteria set. This is according Arshall that the results of the audit were then communicated to the parties concerned. Therefore, auditing requires careful planning and the collection, examination, and documentation of the audit evidence. According to the GAO No. 1:03 that the audit of government is crucial in give accountability to legislators, regulatory agency, the responsible party of government, and society. Audit provides independent, objective, non-partisan assessment of management, performance, or cost of government policy, program, or surgery, depending on the type and scope of the audit.

### 3 THEORETICAL FRAMEWORK

Based on some theories and previous research has revealed the theoretical basis of the research it can be built as a reference framework for decision making of government in providing public services and the effectiveness of efficient and transparent as follows: As well as the position where e-government in Law No. 25 of 2009 that in building community trust in the public service who do public service providers is an activity that must be done in line with the expectations and demands of all citizens and residents of public service improvement. World Bank (2003), e-government is the use of information technology by government institutions that enable the transformation of the relationship with the community businesses and fellow government institutions. Meanwhile, a leading software vendor SAP has a definition a kind that is quite unique, namely: E-Government is a global change to promote Internet use by government agencies and parties associated with it. Interesting definition put forward also by Jim Flyzik (US Department of the Treasury) that the E-Government is to bring government into the world of the Internet, and work on Internet time. Clearly with this definition, will be able to create a new society that can quickly and accurately answer the various problems faced and in line with the various global changes and trends that exist as well, it can empower people and other parties as the government's partner in process making various public policies equitably and democratically. At the other side in the view of Indrajit Richardus E., (2002: 05) that the state looked at the implementation of e-government the right will significantly improve quality of life in a country in particular, and society in general. Therefore, the implementation of a State other than can not be put off, should also be implemented seriously, under a leadership and development framework that hilostik, which in turn will give/bring competitive advantage nationally Furthermore, the importance of Information Technology by Indrajit Richardus E., (2006: 67) disclosed that information technology in e-government is currently very wide, from the simplest and cheapest to the most extensive and sophisticated is a fact that the choice of technology will be implemented in an e-government project depends on the available budget, and the greater budget existing, increasingly sophisticated

technology that can be selected and used, which tends to increase the probability of success of a project (in the sense of achieving the benefits of targeted). This is according to Douglas A. Galbi (2001) in the journal Social Science Research Network that the development of the Internet has the potential to provide low-cost, multimedia communications capabilities Cheaper, able to provide services to the government, increasing the democratic political discourse, and promote the development of private economy. Consideration of this possibility can enrich the discussion of legal issues, economics, and other important regulations. Electronic government is one of the five key elements in the President's Management Agenda and Performance Plan (Mitchell E. Daniels, 2002) to achieve the vision. E-Government is essential to meet the expectations of citizens and businesses at this time for interaction with the government. That would allow the agency to harmonize the efforts needed to significantly improve service and reduce operating costs. When the E-Government initiatives effectively deploy, doing business with the government easier, privacy protection and security provided. It thus study conducted by Kusuma Sari D.A. (2012) results showed, the development of e-government system in Indonesia began to increase in quantity but in quality it is not adequate. To further promote the development of e-government in Indonesia in terms of both quantity and quality of the commitment of the government to enhance e-government development, especially in terms of infrastructure, human resources, applications, regulation and socialization in the internal government and to the public. If taken seriously it can support the achievement of a successful implementation of e-government and were able to improve the quality of public services for the creation of clean and good governance in Indonesia. To be able to produce financial reports on the quality of government, the most important thing to do is conduct an audit professionally and independently as expressed in the Regulation of the Minister of State for Administrative Reform No. PER / 05 / M.PAN / 03/2008, is a process problem identification, analysis, and evaluation of evidence is done independently, objectively and professionally

by audit standards, for assessing the truth, accuracy, credibility, effectiveness, efficiency, and reliability of information on the implementation of tasks and functions of government agencies. Meanwhile, according to Barry (2013) that the definition of auditing is a systematic process for obtaining and assessing the evidence objectively, relating to the assertion-assertions about actions and events economy to determine the degree of concordance between the assertions-assertions with the established criteria and the results communicated to the parties concerned. It implies broadly and applies to all types of auditing or auditing which has a different purpose. In the manage of good governance and clean then it takes an understanding or knowledge of audit, therefore it is the audit is a collection and evaluation of evidence about information to determine and report the degree of correspondence between the information and the criteria established by (Arens, 2012) , Similarly, descriptions that auditing should be done by people who are competent and independent. While auditing according Agoes (2013) is an examination conducted critically and systematically, by an independent party, the financial statements have been prepared by management, along with the copy of records and supporting evidence, in order to be able to give an opinion on fairness of the financial statements. Auditing E-government is an activity where the auditor critically and systematically to report the performance achieved by an organization that will eventually provide an opinion on the results of the examination. In the concept of auditing E-Government, Marijn Janssen (2010) any economic events be obtained based on the evidence can be obtained through the facilities of information technology and the results of the examination will be communicated to the public in a transparent manner. Similarly said by Rintenberg et al. (2008) previously found by using information technology auditing is an activity in evaluating the evidence against economic events conducted by the government and the results will be conveyed to interested parties through the appropriate opinion. Based on the above, can be prepared a study on the implementation framework BPK audit performance by the E-Government.



**Figure 1: Theoretical Framework**

#### 4 CONCLUSIONS

- The existence of E-Government is one form of support information and communication technology in support of public administration, ranging from how to bridge communication between government and society, government and business circles, as well as government

and other government agencies. Various problems in E-Government should be dealt with strategy: standardization, functional requirements, and change management.

- With the high utilization of information technology in government agencies, of course, will result in an increasingly complex and complicated management of

information technology both institutional and cross-sectoral. This of course will result in increasing the need of the heads of government agencies of the process and results of the audit of e-government system.

- Based on the Indonesian Presidential Instruction No. 3 of 2003 on National Policy and Strategy Development of E-Government, mention that the strategy transaction information and public services provided by the government through information networks the development of e-government can be implemented through four (4) levels namely : a) Preparation, in the form of creating a website as a medium of information and communication on every institution and socializing website for internal and public, b) Maturation, in the form of web site development public information that is interactive and Making interface connectivity with other institutions and c) stabilization, which provides web site development that is the transaction of public services and the creation of inter operability of applications sera of data with other institutions, d) Utilization containing Making an application for a service that is both Government to Government (G2G), Government to Business (G2B), Government to Consumers (G2C). From strategy development of e-government by using some of the literature review and an analysis of some of the views of experts and the results of previous studies on the implementation of E-Government, the results of the analysis indicate that the implementation of E-Government in Indonesia in general is still at the value of the first level and only a fraction which has reached the second and third tiers, this value is obtained from several viewpoints roadmap mapping results. Almost all government agencies own portal even down to the transaction level, but optimization is still lacking, it is due to lack of budget to the preparation of the well field infrastructure, the application of ICT and human resources.

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