Performance improvement through internal control, experience and individual rank

Siti Maria Wardayati

Faculty of Economics and Business, University of Jember, Jember, Indonesia
siti.maria@unej.ac.id

Muhammad Miqdad

Faculty of Economics and Business, University of Jember, Jember, Indonesia

Husnul Irfan Efendi

Faculty of Economics and Business, University of Jember, Jember, Indonesia

Frisma Novela Arisandy

Faculty of Economics and Business, University of Jember, Jember, Indonesia

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Siti Maria Wardayati[1], Muhammad Miqdad[2], Husnul Irfan Efendi[3], Frisma Novela Arisandy[4]

[1,2,3,4] Faculty of Economics and Business, University of Jember, Jember, Indonesia

Abstract

This research was conducted to see and assess the extent to wich employee performance can consistently maintain the quality of health centers that it provides. Moreover, it also aims to examine and analyze the effects of internal control, experience and individual rank factors on the employee performance using multiple regression analysis to test the hypothesis. This study uses simple random sampling method to obtain 37 respondents working at the Health Centers of Jember as the research samples. The data used are primary data obtained from the respondents directly through questioners. The results show that control activities and individual rank have significant effect on the employees performance, whereas control environment, risk assessment, information and communication, supervision, and experience do not significantly affect the employees performance at Health Centers of Jember. The implications of this research show that an increase in control activities and employees competence will improve the performance of the Health Center.

Introduction

The Community Health Center was established to provide a health service, both in the form of care, examination, treatment, medical measures, and other diagnostics needed by patients within the limits of technological capabilities and facilities provided by the Community Health Center. The management of the Public Health Center is demanded to be able to provide a good service to patients and be able to regulate, mobilize, coordinate every activity and activities of each professional and non-professional level human resources group so that the Puskesmas goals are achieved (MOH RI, 2018; Law RI No. 44, 2009; PerMenkes RI No: 340/MENKES/PER/III/2010).

Community Health Center medical personnel have a major role in health services in their operational activities. Therefore the performance of medical personnel must be effective and professional in serving patients. Professionalism as a barometer of service quality can be seen when employees carry out their duties by following and sticking to health service standards set by the Minister of Health of the Republic of Indonesia (Matarneh et al., 2015).

This research was conducted at the Jember Community Health Center because it has implemented and evaluated the implementation of the Healthy Indonesia Program through the Family Approach (HIP- FA) (Jember Regency, 2019). This program was held because the people still considered the health problem as a problem of the Health Office, so that the frontline of any health solutions is the Health Center. Jember Community Health Center employees must work professionally in order to provide comprehensive health information services and to record family health, including healthy homes and healthy environments, thus the family-based health development can be successful, and the community aware that health responsibilities lie with families.

Professionalism is an important prerequisite, the results of several researchers conducted on employees who work as auditors show that auditing professionalism is stronger than other prerequisites and professionalism has a direct effect on auditor quality (Gashi & Shala, 2016), auditor performance (Arumsari & Budiartha, 2016), audit quality (Dewi & Murti, 2019; Idawati, 2018; Pertiwi & Agusti, 2013; Susilawati, 2014). This means that professionalism influences audit quality and auditor quality which affects the auditor's performance as an employee and can prevent employees from fraud behavior.

Elder et al. (2014) and Tuanakotta (2016) explain that internal control is an early detection of fraud in an organization and is a management response to detected risks so that the goals set by the organization are achieved. This study uses an internal control model issued by COSO that sets 5 components affecting organizational goals, namely the control environment, risk assessment, control activities, information and communication, and monitoring. Some studies explain that good internal control will minimize the risk of the organization which will have an impact on the performance of both the organization or individual to be optimal. While the experience and individual rank variables are used by Robbins and Judge (2013) which states that employee performance is influenced by experience and certain characteristics that affect their behavior in the workplace, known as individual rank.

Performance is a function of the ability of workers to accept work goals, the level of achievement of goals and interactions between goals, and the ability of workers (Wardayati, 2016). The implementation of good internal control will accelerate the achievement of the vision, mission, and goals of the organization, especially the performance of the Jember Regency Community Health Center. Some analysis of the competency and professional health of the Community Health Center is needed to find out whether the public health services carried out by medical personnel have been effective and whether the application of internal control has greatly helped the performance of the Puskesmas.

Experience is something that can influence attitudes and behavior and can bring up the potential gradually over time. Tsunogaya et al. (2017) explains that all individual attitudes and behaviors are shaped by personality and experience. Puskesmas medical personnel must have sufficient experience in carrying out or carrying out the assigned tasks. Wardayati and Arif (2017) research with internal auditor respondents explains experience and certification are correlated to a belief in the knowledge and trust that internal auditors must be certified. Work experience has a positive and significant effect on work results or internal auditor performance of 8%. Therefore a study is needed on whether the experience of Puskesmas employees will affect the performance of the Puskesmas.

Individual Rank Factors that reveal people entering the organization have certain characteristics that can influence their behavior in the workplace (Robbins & Judge, 2013). Individual Rank (individual level) can influence employee behavior in perception, personal decision making, learning, and motivation. Wardayati and Arif (2017) explain that uses indicators of age, education level, amount of training, position in the internal audit team, and personality as an individual rank of an internal auditor results in the work of internal auditors being influenced by individual rank factors despite their contribution very small at 3 percent but the effect is significant or significant.

This study aims to test and analyze whether the functions of internal control, experience, and individual rank affect the performance of Jember District Health Center employees. The internal control component uses a COSO component consisting of 5 items. The study was conducted to reexamine the results of previous research that there are still differences with the research object of all Puskesmas in Jember, especially medical personnel who have a large role in public health services.

Literature Review

Tuanakotta (2016) explains internal control is a management response to identified risk. In other words, internal control wants to achieve certain control objectives. It is also pervasive, affecting all other components of internal control. Elder et al. (2014) explains internal control has several important elements namely the control environment, risk assessment, control activities, information and communication and monitoring. (Candra & Ardana, 2016) stated that experience is process of learning and growth in the potential behavior both from formal and non-formal education, or it can be interpreted as a process that brings someone to a better behavior pattern.

Individual ranks are people who enrolled in organizations with certain characteristics that influence their behavior in the workplace (Robbins & Judge, 2013). Variable of Individual Rank (individual level) can influence employee behavior in perception, personal decision making, learning, and motivation. Individual rank is a characteristic possessed by every individual who is able to influence their attitudes and behavior in the organization. Performance is something displayed by someone or a process related to a specified work task. Performance is not the last of a series of work processes but the overall appearance that starts from the elements of input activities, processes, outputs and even outcomes. It is a display performed and shown by someone in carrying out his duties (Amir, 2015).

Control Environment and Employee's Performance

The control environment deals with the management and supervision functions at the highest level in the entity. Internal control is also pervasive, affecting all other internal control components of Tuanakotta (2016). The control environment is examined using indicators of the COSO concept including the value of integrity and ethics, commitment to competence, participation of the board of directors and audit committee, management philosophy and operating style, organizational structure, and human resource policies and practices.

Performance is a result of one's work and work behavior in one period (1 year). It can be measured by the prospect of one's ability to carry out and complete tasks and responsibilities given (Kasmir, 2016). Dewi (2012) explains that there are two factors that affect employee performance, namely internal factors and external factors. Internal factors are factors that relate to one's traits including attitudes, personality traits, physical traits, motivation, age, gender, education, experience, performance, cultural background and other personnel variables. The performance is examined using indicators of effectiveness and efficiency, responsibility, discipline, and initiative from the Puskesmas employee.

While external factors are factors that affect the performance of employees who come from the environment including organizational policy, leadership, actions of colleagues, supervision, wage systems and the environment. From this research environment, policy, and supervision are one form of internal control that can affect employee performance. Control environment influences the performance of five-star hotel employees in Jember Regency. Therefore it is suspected that the control environment influences employee's performance.

Risk Assessment and Employee's Performance

Companies must conduct a risk assessment to identify, analyze and manage risks aimed at reducing these risks to a minimum level to consider the costs and benefits (Elder et al., 2014). Performance is a result of one's work and work behavior in one period (1 year). It can be measured by the prospect of one's ability to carry out and complete tasks and responsibilities given (Kasmir, 2016). The company must be aware and be able to manage the risks occurs. They must set their goals that are integrated with sales, production, marketing, finance and other activities so that the organization operates in harmony. The company must also establish mechanisms to identify, analyze and manage related risks. It shows that risk assessment has an

influence on the performance of employees who have identified existing risks and are able to determine effective controls, such as internal and external factors (Dewi, 2012). Therefore it is suspected that the risk assessment influences employee performance.

Control Activities and Employee's Performance

Control activities are policies and procedures that ensure management's instructions and direction are implemented. It is designed to cope with risks that can occur in daily activities such as processing each transaction and securing assets (Tuanakotta, 2016). (Elder et al., 2014) explains that control activities are policies, procedures, techniques, and mechanisms used to ensure management directives have been implemented. Control activities include adequate segregation of duties, appropriate transaction authority and activities, adequate documentation and recording, physical control of assets and records and independent evaluation of performance. Control activities make it easier for management to know that policies and procedures have been implemented effectively and can help and facilitate employees in carrying out their duties and responsibilities. Performance is a result of work and one's work behavior in one period (1 year). Performance can be measured by the prospect of one's ability to carry out and complete tasks and responsibilities given (Kasmir, 2016). Dewi (2012) explains that control policies and procedures must be established and implemented to ensure that actions indicate control activities have a positive effect on employee performance. Therefore it is suspected that the control activities affect employee performance.

Information, Communication and Employee Performance

Elder et al. (2014) explains that information is recorded and communicated to management and other interested parties in the organization in the form of timeframes that allow internal controls and other responsibilities to be held. Therefore the information and communication disclosed should consider the completeness, accuracy, classification, and time of delivery. Performance can be measured by the prospect of one's ability to carry out and complete tasks and responsibilities given Kasmir (2016). Dewi (2012) Explains that around these activities there are information and communication systems. This allows company employees to obtain and exchange information needed to carry out, manage and control their operations. So that in this case good information and communication between individuals both with internal parties and with external parties will have a positive impact and be able to improve employee performance. Idawati (2018) shows that information and communication have a positive effect on employee performance. This is in line with Wardayati et al. (2019) which shows that information and communication have a significant effect on employees' performance. Therefore it is suspected that the information and communication affect employees' performance.

Monitoring and Employee's Performance

Monitoring is the fifth component of internal control that functions to assess the effectiveness of internal control performance over time. The aim is to ensure that the controls are running as they should, and if it is not, then corrective actions are taken (Tuanakotta, 2016). This study uses COSO supervision indicators including creating a foundation for monitoring activities, designing and implementing monitoring procedures, as well as assessing and reporting assessment results (Elder et al., 2014). Performance can be measured by the prospect of one's ability to carry out and complete tasks and responsibilities given (Kasmir, 2016). Dewi (2012) Explains that around these activities there are information and communication systems. This allows company employees to obtain and exchange information needed to carry out, manage and control their operations. So that in this case good information and communication between individuals both with internal parties and with external parties will have a positive impact and be able to improve

employee performance. Idawati's research (2018) by distributing questionnaires to 35 respondents and shows that supervision has a significant positive effect on employee's performance. Therefore it is suspected that the supervision affects employee's performance.

Work Experience and Employees' Performance

Candra and Ardana (2016) explained that that experience is a process of learning and growth in the potential behavior both from formal and non-formal education, or it can be interpreted as a process that brings someone to a better behavior pattern. Pamungkas et al. (2017) work experience is the mastery of employees' knowledge and skills. This study uses the experience of Maharani et al. (2015) includes work experience in serving patients, work experience in obtaining information to serve patients, and work experience in the complexity of the tasks performed. Kasmir (2016) explains that performance is a result of work and one's work behavior in one period (1 year). Wardayati and Arif research (2017) explains experience and certification are correlated to a belief in the existence of special knowledge for internal auditors and the belief that internal auditors must be certified. Work experience has a positive and significant impact on the work of internal auditors. Based on these explanations it can be said that work experience possessed by a person can enhance his ability to carry out and complete tasks and responsibilities and be able to add insight, knowledge, and work skills that can improve one's performance in his organization. Therefore, it is suspected that work experience influences employee performance.

Individual Rank and Employees' Performance

Individual ranks are people who enrolled in organizations with certain characteristics that influence their behavior in the workplace (Robbins & Judge, 2013). Individual rank influences employee behavior in perception, personal decision making, learning, and motivation are biographical characteristics, abilities, values, attitudes, personality, and emotions. This study uses personality indicators conducted by Wardayati and Arif (2017), namely personality in delivering the Community Health Center goals that are verbally communicated to patients, delivery of evaluations related to Puskesmas services, especially employees with verbal communication to colleagues and patients, and in carrying out tasks and functions that are verbally communicated both to coworkers, superiors and subordinates.

Kasmir (2016) explains that performance is a result of work and one's work behavior in one period (1 year). Performance can be measured by the prospect of its ability to carry out and complete its tasks and given responsibilities. Based on these explanations it can be concluded that individual rank is a characteristic that shows the personality, job satisfaction, emotions and mood of each individual that reflects their attitudes and behavior in the workplace. Wardayati and Arif (2017) showed that individual rank has a significant positive effect on the work of internal auditors on companies listed on the IDX. This is in line with. Therefore it is suspected that the individual rank influences employee performance.

Research Method

This research is a quantitative research. Quantitative research is also called the traditional paradigm, positivist, experimental, or empiricist. It emphasizes on testing theories through measuring research variables with numbers and conducting data analysis with statistical procedures. Researches using deductive aiming to test hypotheses are examples of quantitative research paradigms (Indrianto & Supomo, 2016). This study is to explain the causal relationship of each variable studied.

The object of this research are 7 independent variables and 1 dependent variable. The seven independent variables are internal control variables consisting of control environment (X1), risk assessment (X2), control activities (X3), information and communication (X4),

Supervision (X5), and experience variables (X6) and individual Rank variables (X7). Whereas 1 dependent variable is Employee Performance (Y). The selection of the Jember District Health Center is because the Jember community is increasingly aware of the importance of maintaining health and information that the satisfaction of the community receiving inpatient services at the Sumbersari Health Center is relatively high although there are still a few indicators that cause customer satisfaction is not optimal.

The population of this research is 50 health centers in the Jember Regency. The research sample was simple random sampling, amounting to 37 health centers. The questionnaire was given to the medical personnel who were responsible for Puskesmas services namely the Head.

The main research data collection through a questionnaire consisting of structured statements that are useful for measuring the assessment of respondents and the facts relating to the respondent as well as the circumstances known by the respondent. The questionnaire was distributed directly by researchers to 50 Jember District Health Center offices.

Analysis of the data used to complete the research objectives is multiple regression analysis by conducting descriptive analysis and instrument testing including data validity and data reliability tests. The classic assumption test includes the data normality test, the heteroscedasticity test, and the multicollinearity test, while the hypothesis test includes the t test, f test and the coefficient of determination.

Results and Discussion

Descriptive Statistical Analysis

Descriptive testing is intended to provide an overview of the data seen from the minimum, maximum, average and standard deviation of each variable. Table 1 shows a minimum value of 2 and a maximum of 5. The lowest number of values found in the control environment (X1) is 127 and the highest number of values found in experience (X6) is 153. The lowest average value is found in the control environment variable (X1) of 3.43 and the highest average value is in experience (X6) of 4.14, while the lowest standard deviation is in Employee Performance (Y) of 0.505 and the highest is Oversight (X5) of 0.801.

Table 1. Descriptive Analysis

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
X1	37	2	5	127	3,43	0,689
X2	37	3	5	135	3,65	0,633
X3	37	3	5	136	3,68	0,626
X4	37	3	5	130	3,51	0,607
X5	37	2	5	132	3,57	0,801
X6	37	3	5	153	4,14	0,713
X7	37	2	5	136	3,68	0,747
Y	37	3	4	128	3,46	0,505

Validity and Reliability test

Validity test has the aim to find out the extent of the validity of the data obtained from questionnaires. A measuring instrument is valid if the instrument measures what should be measured, in other words the instrument can measure the construct as expected by the researcher (Indrianto & Supomo, 2016). Based on Table 2, the results of the data validity test, showed that the value of the correlation range (r-count) between 0.515 to 0.925, while the r-table value was 0.324. This shows that all questionnaire items have r-counts greater than r-table, which means all items are valid with a validity level that is significant at the 5% level.

Table 2. Validity Test

Variables	Points	r - Count	r - Table	Sig
	K1	0,585	0,324	0,000
	K2	0,644	0,324	0,000
Control Environment (X1)	K3	0,741	0,324	0,000
	K4	0,572	0,324	0,000
	K5	0,643	0,324	0,001
	K6	0,740	0,324	0,000
Risk Assessment (X2)	K7	0,680	0,324	0,000
	K8	0,804	0,324	0,000
	K9	0,705	0,324	0,000
	K10	0,622	0,324	0,000
Control Activity (X3)	K11	0,692	0,324	0,000
	K12	0,669	0,324	0,000
	K13	0,710	0,324	0,000
	K14	0,687	0,324	0,000
Information and Communication (X4)	K15	0,650	0,324	0,000
	K16	0,685	0,324	0,000
	K17	0,807	0,324	0,000
	K18	0,925	0,324	0,000
Monitoring (X5)	K19	0,824	0,324	0,000
	K20	0,913	0,324	0,000
	K21	0,776	0,324	0,000
Experience (X6)	K22	0,875	0,324	0,000
	K23	0,899	0,324	0,000
	K24	0,751	0,324	0,001
Individual Rank (X7)	K25	0,887	0,324	0,000
	K26	0,827	0,324	0,000
	K27	0,735	0,324	0,000
Employees' Performance (Y)	K28	0,515	0,324	0,001
	K29	0,728	0,324	0,000
	K30	0,753	0,324	0,000

Lupiyoadi and Ikhsan (2015) explained that reliability is an indicator that can be trusted enough to be used as a data collection tool. Reliability refers to the level of reliability. An instrument can be said to be reliable if the Cronbach Alpha coefficient is greater than 0.6. Based on Table 3, reliability test results show that the Alpha-Cronbach (α) value of each of the variables above is greater than 0.7 so that it shows that 7 independent variables and 1 dependent variable are categorized as reliable with the lowest reable value in the Control Environment of 0,707 and the highest reliable value in the surveillance variable is 0,937.

Table 3. Reliability Test

Variables	Crocbach's Alpha	Reliability Standards
Control Environment (X1)	0,707	0,70
Assessment Risk (X2)	0,760	0,70
Control Activities (X3)	0,812	0,70
Information and Communication(X4)	0,783	0,70
Monitoring (X5)	0,937	0,70
Experience (X6)	0,883	0,70
Individual Rank (X7)	0,873	0,70
Employees' Performance (Y)	0,803	0,70

Coefficient of determination is used to determine how much the independent variable (control environment, risk assessment, control activities, information and communication, supervision, experience and individual rank) explains the dependent variable (employee performance). Based on Table 4 shows the R square value of 0.573. The percentage of influence of independent variables on the dependent variable was 57.3%, while 42.7% was influenced by other variables.

Table 4. Multiple Linier Regression Analysis

Model	B	Std. Error	t	Sig
Control Environment	0,01	0,106	0,096	0,924
Risk Assessment	0,282	0,15	1,873	0,071
Control Activity	0,352	0,161	2,184	0,037
Information and Communication	0,096	0,132	0,73	0,471
Monitoring	-0,176	0,117	-1,5	0,145
Experience	0,204	0,148	1,379	0,178
Individual Rank	-0,226	0,106	-2,136	0,041
R		0,757		
R Square		0,573		
Adjust R Square		0,471		

The effect of the independent variable on the dependent variable is partially used t test, where this test compares the t-count with t-table. Test results on each of the control environment variables, risk assessment, control activities, information and communication, monitoring, experience and individual rank on employee performance.

Based on the Table 4, it is identified that the control environment variable has a calculated value of 0.096 with a probability value of sig 0.924, while the value of t table is 2.045, so the t-count <t-table (0.096 <2.045). It shows that the control environment variable partially does not significantly influence the performance of The Health Center employees.

Based on the table 2, it is identified that the risk assessment variable has a t value of 1.8873 with a probability value of sig 0.071, while the t table value is 2.045, so the t-count < t-table (1.8873 < 2.045). It shows that the risk assessment variable partially does not significantly influence the performance of The Health Center employees.

Based on the table 2, it is identified that the control activity variable has a t value of 2.184 with a probability value of sig 0.037, while the value of t table is 2.045, so t-count> t-table (2.184> 2.045). It shows that the control activity variable partially has a significant effect on the performance of The Health Center employees.

Based on the table 2, it is identified that the information and communication variable has a calculated t value of 0.730 with a sig probability value of 0.471, while the t table value is 2.045, so the t-count <t-table (0.730 <2.045). It shows that the information and communication variables partially did not significantly influence the performance of The Health Center employees.

Based on the table 2, it is identified that the monitoring variable has a calculated value of -1.500 with a probability value of sig 0.145, while the value of t table is 2.045, so that t arithmetic <t-table (-1.500 <2.045). It shows that the partial supervision variable does not significantly influence the performance of The Health Center employees.

Based on the table 2, it is identified that the experience variable has a t value of 1.379 with a sig probability value of 0.178, while the value of t table is 2.045, so t arithmetic <t-table (1.379 <2.045). It shows that the experience variable partially did not significantly influence the performance of The Health Center employees.

Based on the table 2, it is identified that the individual rank variable has a calculated t

value of -2.136 with a probability value of sig 0.041, while the t table value is 2.045, so the t-count <t-table (-2.136> 2.045). It shows that the individual rank variable partially has a significant effect on the performance of The Health Center employees.

Discussion

The effects of control environment on employees' performance

The results showed that the control environment variable did not affect the performance of Jember health center employees. Environmental conditions represented by the reception of Jember Community Health Center staff through selection, communication between the leadership and the Health Office committee went well, the leader delivered directly health regulations, policies and minimum standards to subordinates, fulfilled the existing organizational structure and explained the duties and responsibilities appropriately , and the employee salary which is already in accordance with the minimum wage for work (MWW) apparently does not affect the accuracy & timeliness of employees in completing their work, even though employees have been imposed by their responsibilities, arriving on time, and have the initiative in carrying out relatively new tasks.

Factors causing the control environment do not affect employee performance due to lack of training given to all employees so that they cannot develop their potential to the fullest. Based on the results of the study, the number of training shows that as many as 22 employees out of 37 respondents with a percentage of 59% are included in the sparse category and as many as 12 employees with a percentage of 32% are included in the medium category, so a competency development program for the Puskesmas employees is needed. Lack of employee awareness of the importance of the control environment is the concern of Jember District Health Center leaders because the quality of internal control is directly related to the policies of the personnel operating the system. Health centers and health offices must have human resource policies related to health and non-health workers in hiring, directing, training, evaluating, counseling, promoting, providing compensation, and taking corrective actions in order to improve organizational performance and employee performance. The results support the conclusions of Wardayati & Arif (2017) and Maharani et al. (2015) research which shows that the control environment does not significantly influence employee performance.

The effect of risk assessment on employees' performance

The results showed that the risk assessment variable did not affect the performance of Jember district health center employees. The risk assessment represented by the ability to give an employee consideration of some factors that cause problems in serving the community, can employees consider the amount of risk for the Health Center if the employees are negligent in providing health services, and the ability to overcome and resolve problems that occur in serving the community apparently does not affect the accuracy & timeliness of employees in completing their work. Even though employees have been given responsibility for the policies that are charged, they always arrive on time, and have the initiative in carrying out relatively new tasks.

The factors that cause the risk assessment do not affect the performance of Jember District Health Center employees due to the lack of employee understanding of the size of the risks faced in carrying out their duties and work. Risk assessment is not only carried out to minimize the occurrence of misstatements in financial statements or fraud but every employee must also understand the risks that will be accepted in serving patients and the community. Therefore the Puskesmas and the Health Office must also provide policies or training for each of their employees so that they can understand and know the risks that will occur in each Puskesmas. In addition, evaluation and improvement of internal control system policies must also be conducted which will have a positive impact on organizational performance and employee performance. This study supports Wardayati et al. (2019) which shows that risk

assessment has no significant effect on employee performance.

The effect of control activity towards employees' performance

The results showed that the control activity variable influenced the performance of Jember District Health Center employees. Control activities are represented by the presence of clear and appropriate separation for all sections in the Puskesmas where employees work, each activity carried out by employees has been known and approved by the Head of Puskesmas & Head of Health Office. Employees have complete documents or records for each job and task they performed and handled. Their understanding on the procedures of the tasks that should be carried out, as well as the evaluation of the work that has been done, can affect the accuracy and timeliness of employees in completing their work, influence employees to carry out responsibility for the policies given, affect the attendance and increase employees to have initiatives in performing a relatively new task.

Septian (2016) explains conceptually, control activities are policies and rules regarding employee behavior that are made to ensure that management control goals can be achieved and help ensure that the implementation of procedures and policies have been carried out. This study supports the research of Idawati (2018), Maharani et al. (2015) which concluded that controlling activities significantly influence employee performance. This proves that good control activities will improve employee performance.

The effect of information and communication on employees' performance

The results showed that the information and communication variables did not affect the performance of Jember district health center employees. Even though the Health Center has complete and accurate information by communicating information to all relevant parties according to the correct information, has classified information which is not in accordance with the needs, and always obtains and communicates information to all relevant parties on time, do not affect the accuracy & timeliness of employees in completing their work, even though employees are given job responsibilities, on time attendance, and have the initiative in carrying out relatively new tasks.

Factors causing information and communication do not affect the performance of Jember District Health Center employees due to the lack of understanding in processing and managing technology-based information data so that it is very susceptible to data input errors that cause the information produced to be irrelevant or less reliable. This is due to the lack of training given to each employee so they need a long time to adapt to relatively new tasks and jobs. This study supports the results of research Maharani et al. (2015) which shows that information and communication have no significant effect on employee performance.

The effect of monitoring on employees' performance

The results showed that the supervision variable had no effect on the performance of Jember district health center employees. The Health Center has created a foundation for its supervisory activities, has designed and carried out supervisory procedures, and has assessed and reported the results of supervisory assessments apparently still unable to influence the accuracy & timeliness of employees in completing their work, to influence employees in carry out responsibilities according to their duties, or to get employees to always arrive on time, and the employees have not been able to have the initiative in carrying out relatively new tasks.

The cause of supervision or monitoring does not affect the performance of Jember District Health Center employees due to the lack of direct supervision of all activities and operational activities that exist in each Jember District Health Center so that the effectiveness and performance of internal control is less controlled to the maximum. The small scope of the

Puskesmas causes the Puskesmas to not have an internal control unit (SPI) that continuously conducts supervision and evaluation of internal control structures, activities and other operational activities.

The quantity of Puskesmas in Jember Regency is classified as many, so it is difficult to control by the Jember District Health Office. Direct supervision needs to be done by the Health Department or other independent parties to ensure that all operational activities and internal controls in each Puskesmas can run as they should which will have an impact on organizational performance and employee performance. The results of the study support the research of Wardayati et al. (2019) who conducted research on the employees of the Situbondo District Health Center and the results of the regression test concluded that supervision had no effect on employee performance.

The effect of experience towards employees' performance

The results showed that the experience variable had no effect on the performance of Jember district health center employees. Employees ability to use their work experience to serve patients, to obtain information to perform health service, and to complete the complexity of the work done, has not been able to influence the accuracy & timeliness of employees in completing their work, to influence employees in carrying out responsibilities according to their duties, or to demand employees to always arrive on time, it is even unable to build employees' initiatives in carrying out new tasks.

That is due to the ineffectiveness of policies on developing human resources in providing training programs for all Puskesmas employees both functional and non-functional. Training is one of the programs that need to be carried out in order to increase the experience, knowledge, and potential of every employee. A person's experience is not just about how long that person has been working, but experience is a learning process from both formal and non-formal education as a form of the process of improving better behavior. This study supports the results of Wardayati et al. (2019) which explains work experience has no effect on employee performance.

The effect of individual rank on employees' performance

The results showed that the individual rank variable influenced the performance of Jember District Health Center employees. An indicator used to measure individual rank is based on the personality possessed by each employee. Submitting the goals of the Jember Health Center, which is verbally communicated to patients, the delivery of evaluations related to Puskesmas services by verbally communicating to colleagues and patients, as well as carrying out tasks and functions that are verbally communicated both to coworkers, superiors and subordinates apparently can affect the accuracy of time in completing employees' work, influencing employees to carry out responsibility for the policies given, influencing attendance and increasing employees to have initiative in carrying out relatively new tasks.

An indicator used to measure individual rank based on the personality possessed by each employee. Owned personality is able to provide an image to make an assessment of each individual through his personality. Personality is a characteristic that shows the behavior and pokir patterns of each individual in carrying out their duties and work as well as knowing how to interact with others, colleagues and other stakeholders. Diantono et al. (2015) explains personality is one of the important aspects in improving employee performance, because personality is a way used by someone to react and interact with others. Employees have a good personality makes employees to be wise towards the tasks and responsibilities that have been given.

Each individual has a different personality from one another, differences in individual personality in an organization will produce different performance. Personality in organizations is a matter that can affect work behavior. Personality can encourage someone to do the desired

behavior. Based on these explanations it can be said that having a good personality will be able to improve performance on the Jember District Health Center. This study supports the results of Wardayati and Alfi (2017) research which concluded that the Individual rank variable has a significant influence on the professionalism and work of internal auditors.

Conclusion

Based on the results and discussion, it was concluded that internal control consisting of control environment, risk assessment, information and communication, and supervision had no effect on the performance of Jember District Health Center employees, while control activities affected Jember District Health Center employee performance. Experience has no effect on the performance of Jember District Health Center employees and there is an individual rank influence on Jember District Health Center employee performance. The study shows increasing employee control and competency improve the performance of the Health Centers

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