

THE EFFECT OF OPERATIONAL AUDIT IMPLEMENTATION AND IMPLEMENTATION OF INTERNAL CONTROL TO THE EFFECTIVENESS OF HEALTH SERVICES

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Abstract: Private hospitals are generally *profit-oriented* compared to government hospitals, so it is natural for hospitals to provide health services more than because if the performance is the same or below state hospitals (government), then people will have a tendency to choose government hospitals. Hospital performance will be able to run consistently if the planning, implementation, and control of operational audits and internal controls are good. The purpose of the study was to determine the magnitude of the influence of the implementation of operational audits and the implementation of internal control on the effectiveness of health services at Santo Yusup Hospital. The study used a quantitative approach that was analyzed descriptively, and verifiably. The population is outpatients and inpatients at Santo Yusup Hospital Bandung. The samples used were 338 patients. The results of this study stated that operational audit and internal control, each of which had a significant effect on the Quality of Service at Santo Yusup Hospital with a very weak category.

Keywords: Audit, Operational Audit, Internal Control, Health

INTRODUCTION

Human development is a goal that every country wants to create in order to increase people's productivity and welfare. Human productivity will grow if there is investment in education and access to health, (BPS 2022). People who have good health, then their capacity to produce products will be greater and affect the improvement of the country's economy and reduce the poverty rate. In terms of health, Indonesia has the lowest index when compared to several other countries. According to a survey conducted by the Global Health Security Index (GHSI), Indonesia ranks 45 out of 195 countries in health aspects with an average value of 50.4. This value has decreased when compared to 2019 (GHSI, 2021). The decline in the health index is a concern and more efforts are needed in order to improve health services which is one of the most basic human rights as stated in article 25 of the Declaration of the University of Human Rights which states that everyone has the right to an adequate standard of living in terms of health and welfare.

According to the Minister of Health Regulation Number 4 of 2019 which regulates the fulfillment of the quality of minimum service standards in health aspects. Technical aspects regulated in PMK are standards for the number and quality of goods and / or services, standards for the number and quality of personnel or health human resources, as well as technical instructions or procedures for meeting standards. The Hope is that

every community gets quality health services, which are not only provided by state (government) health service facilities, but also by private health service facilities. Private hospitals are generally more *profit-oriented* compared to government hospitals because the basis is investment. Law Number 44 of 2009 states that private hospitals are managed by legal entities with the aim of profit in the form of Limited Liability Companies or Persero. Because the foundation is *profit-oriented*, it is natural for hospitals to provide health services exceeding the standards as stated in the Minister of Health Regulation Number 4 of 2019. If the performance of private hospitals is equal to or below that of public (government) hospitals, then people will have a tendency to choose government hospitals. Hospital performance will be able to run consistently if there is good planning, implementation, and control of operational audits and internal controls.

Operational audit is an audit carried out to assess the efficiency and effectiveness of an organization's activities in the process to achieve organizational goals (Nafi'ah and Setiyanti, 2018: 361). The implementation of operational audits can be seen from the qualifications of auditors, the purpose of operational audits, the benefits of operational audits, and the implementation of operational audits (Nafi'ah and Setiyanto, 2018: 361). Referring to the Regulation of the Minister of Health Number 4 of 2019, it is stated that the function of operational audit is as an effort to monitor and evaluate work procedures and work achievements carried out by hospitals. The purpose of this evaluation is to assess the efficiency and effectiveness of the performance of a section in the company. This evaluation action is called an operational audit (Kurnianingsih, et al, 2020). The phenomenon that occurs regarding the implementation of operational audits at Santo Yusup Hospital is that many parts of the hospital are unable to achieve the minimum Community Satisfaction Index (IKM) as previously planned. Based on an internal survey conducted by Santo Yusup Hospital regarding the assessment of operational audits, it was concluded that there were 11 parts that met or exceeded the target and there were 9 parts that were still below the target. These nine aspects require improvement because they have not reached the target. However, if the difference with the target is achieved, then the actual performance appraisal results are actually not too far from the set target. The ideal condition is that if the effectiveness of hospital service performance is good, then the quality of service perceived by patients will also get a good assessment. However, the facts show the opposite. This certainly shows a problem because there is a mismatch between ideal conditions and factual conditions.

In addition to operational audits, another factor that affects the effectiveness of health services is the implementation of internal control. Internal control is defined as a process designed to provide information to achieve the objectives of reporting reliability, maintaining organizational wealth and records, compliance with laws and regulations, and organizational effectiveness and efficiency (Kurnianingsih, et al, 2020: 409). The phenomenon of the internal control system at Santo Yusup Hospital was found to show that there are rarely sudden examinations, or examinations carried out without notification of the inspected party with an irregular schedule so that employees do not work optimally in responding to patients directly, responding to customer complaints online, responding to patients by telephone, in medical measures, and so on. One of the main functions that must be carried out in internal control is supervision which is a weakness of St. Yusup Hospital so that employees do not work optimally because they are not supervised.

The phenomenon of operational audit and internal control is thought to be related

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to the non-optimal quality of services provided to patients. Quality of service is a measure of how well the level of service provided, in accordance with patient expectations. Whether or not the effectiveness of health services provided by Santo Yusup Hospital can be identified from the perception of patient satisfaction with the quality of services provided. In the age of information technology, one of the media that can be used to measure the effectiveness of hospital services is through sources connected to the internet. The public can easily compare *ratings* between hospitals and patient responses (Dewi, 2016).

Compared with other hospitals, it can be said that the *rating* given by patients to St. Yusup Hospital is among the smallest. The low *rating* of Santo Yusup Hospital from the public is the first phenomenon related to the assessment of the effectiveness of service quality at Santo Yusup Hospital. Based on the data obtained by researchers, it is known that Santo Yusup Hospital is not one of the worst hospitals in terms of health services provided to patients. There are 9 hospitals that have higher ratings than Santo Yusup Hospital in terms of *rating*. A total of 2 hospitals had the same score and only two hospitals had the worst rating. This data should be a concern for management to improve to increase patient satisfaction. If patient satisfaction cannot be improved, then St. Yusup Hospital is no longer a favorite of patients and has the opportunity to be defeated by new competitors. The perception of *brandvalue co-creation and brand trust will change after seeing positive or negative reviews from previous users through electronic word of mouth (e-WOM)*(Seifert and Kwon, 2019). A number of negative patient reviews regarding their assessment of the quality of services provided by Santo Yusup Hospital show complaints about the aspect of responsiveness, namely the speed of serving patients which makes patients wait longer without clarity. Second, regarding empathy where the hospital is not always friendly in serving or only concerned with money, even though patients feel there are empty rooms that should be filled first. Third, regarding reliability, in the form of discrepancies in patient requests with those provided by the hospital. The important point of these negative reviews is not the number of negative reviews cited, but rather the impact of negative reviews on others.

The purpose of this research is to obtain data on the implementation of operational audits, the implementation of internal control, and the effectiveness of service quality. The purpose of the study was to determine how much influence the implementation of operational audits and the implementation of internal controls on the effectiveness of health services at Santo Yusup Hospital.

The Effect of Operational Audit on Health Service Effectiveness

Audit is a systematic process to obtain and objectively evaluate evidence related to assertions about economic actions and events in order to determine the level of compliance between assertions and predetermined criteria, then inform the results to interested parties, (Hery, 2019: 10). Operational audit is an audit carried out to assess the efficiency and effectiveness of an organization's activities in the process to achieve organizational goals, (Nafi'ah and Setiyanti, 2018: 361).

Operational audit is an operational examination of a company, which includes accounting and management policies, and to find out whether the company's operational activities have been implemented effectively and efficiently or not, (Sholikah and Praptiestrini, 2020: 19). Operational audit is an operational activity to evaluate the level of efficiency and effectiveness of the performance of a part of the company,

(Kurnianingsih, et al. (2020: 410).

According to Hery (2019: 10), there are five aspects that should be considered in the implementation of operational audits, namely a systematic process, obtaining and evaluating objectively, assertions about economic actions and events, the level of compliance between assertions and predetermined criteria, informing the results to interested parties. According to Sholikah and Praptiestrini (2020: 19), there are several indicators of operational audit objectives are performance appraisal, identification of improvement opportunities, development of recommendations for future improvements.

According to Dewi (2016: 537), stated that operational audit aims to observe and evaluate the performance of a company with the aim of optimizing and correcting poor performance. In the context of service sector companies, company performance is closely related to service delivery. This shows that operational audits aim to improve the effectiveness of health services.

The Effect of Internal Control Implementation on Service Effectiveness

Internal control is a means of regulating all activities contained in the company, (Riyasari and Arza, 2020: 35). According to Kurnianingsih, et al (2020: 409), internal control can be assessed from the control environment, risk management, control activities, information communication systems, and monitoring. According to *The Committee of Sponsoring Organizations of Treadway Commission (COSO) (2013)*, internal control is a process influenced by the board of directors, management, and other personnel within an entity, designed to provide adequate assurance about the achievement of objectives related to operations, reporting, and compliance.

According to Sujarweni (2015: 69) the objectives of internal control include: (1) maintaining the security of company property; (2) check the thoroughness and accuracy of the company's financial statements; (3) maintain the smooth operation of the Company and; (4) maintain established management discretion; (5) All employees comply with company laws and regulations. According to Mulyadi (2016: 130) elements of the internal control system include, (1) an organizational structure that separates functional responsibilities firmly; (2) a system of authority and recording procedures that provide protection for assets, debts, income and expenses; (3) sound practices in carrying out the duties and functions of each organizational unit; (4) employees whose quality is in accordance with their responsibilities. According to Hery (2019: 162), the principle of internal control is the determination of responsibility, separation of duties, documentation, physical, mechanical, and electronic control, independent checking or internal verification.

Good internal control can provide assurance that the company's operations can run smoothly and in accordance with the predetermined planning. If operational audit is an evaluation step, it is different from internal control as a preventive step so that the company is able to meet objectives in terms of operations, reporting and compliance (COSO, 2013).

Hypothesis Development

Based on the literature review, research objectives and framework, the author formulates the research hypothesis as follows:

1. The implementation of operational audits affects the effectiveness of health

- services at Santo Yusup Hospital.
2. The implementation of internal control affects the effectiveness of health services at Santo Yusup Hospital.

METHODS

The research method used in this research is descriptive and verification. This method is used to describe the condition or value of one or more variables independently and to answer the problem formulation, namely the implementation of operational audits, implementation of internal control, and effectiveness of health services at Santo Yusup Hospital. The research population is an average of 2181 inpatients and outpatients during 2022 and 2023, using the Slovin Formula a sample of 388 patients was determined. Data collection uses questionnaire techniques, observation and documentation. Data analysis to partially test the truth of the hypothesis using the t-test.

RESULTS AND DISCUSSION

Validity Test

Table 1. Operational Audit Validity Test

No	Item Code	r-stats	r-tabel	Information
1	AO1	0,698	0,143	Valid
2	AO2	0,650	0,143	Valid
3	AO3	0,751	0,143	Valid
4	AO4	0,845	0,143	Valid
5	AO5	0,808	0,143	Valid
6	AO6	0,878	0,143	Valid
7	AO7	0,863	0,143	Valid
8	AO8	0,818	0,143	Valid
9	AO9	0,787	0,143	Valid

Source: SPSS, Data Processed (2023)

Based on the table above, it is known that all items in the valiabel of operational audit implementation are valid in explaining the variables of operational audit implementation. The explanation of the variables of conducting an operational audit is based on the construction of 9 statements and the measurement of the validity of the items is known from the degree of association of each statement with the total construct of the 9 items. The higher the correlation with the construct, the more valid the item is. The minimum criterion is 0.143 or 14.3%, while the r-count value on each statement item

has a score above 14.3%.

Table 2. Internal Control Validity Test

No	Item Code	r-stats	r-tabel	Information
1	PI10	0,667	0,143	Valid
2	PI11	0,630	0,143	Valid
3	PI12	0,699	0,143	Valid
4	PI13	0,659	0,143	Valid
5	PI14	0,679	0,143	Valid
6	PI15	0,706	0,143	Valid
7	PI16	0,621	0,143	Valid
8	PI17	0,597	0,143	Valid
9	PI18	0,720	0,143	Valid

Source: SPSS, Data Processed (2023)

Based on the table above, it can be seen that all items in the variables of the application of internal control are valid in explaining the variables of the application of internal control. The explanation of the variables of the application of internal control is based on the construction of 9 statements and the measurement of the validity of the items is known from the degree of association of each statement with the total construct of the 9 items. The higher the correlation with the construct, the more valid the item is. The minimum criterion is 0.143 or 14.3%, while the r-count value on each statement item has a score above 14.3%.

Table 3. Test of Validity of Service Quality Effectiveness

No	Item Code	r-stats	r-tabel	Information
1	EPK19	0,778	0,143	Valid
2	EPK20	0,822	0,143	Valid
3	EPK21	0,748	0,143	Valid
4	EPK22	0,781	0,143	Valid
5	EPK23	0,822	0,143	Valid
6	EPK24	0,879	0,143	Valid

7	EPK25	0,805	0,143	Valid
8	EPK26	0,812	0,143	Valid
9	EPK27	0,657	0,143	Valid

Source: SPSS, Data Processed (2023)

Based on the table above, it can be seen that all items on the service quality effectiveness variable are valid in explaining the service quality effectiveness variable. The explanation of the variable effectiveness of service quality is based on the construction of 9 statements and the measurement of item validity is known from the degree of association of each statement with the total construct of the 9 items. The higher the correlation with the construct, the more valid the item is. The minimum criterion is 0.143 or 14.3%, while the r-count value on each statement item has a score above 14.3%.

Reliability Test

Table 4. Reliability Test

Variable	<i>Cronbach's Alpha</i> Value Measurement	<i>Alpha</i> Value <i>Terms</i>	Information
Conduct of operational audits	0,927	0,7	Reliable
Implementation of internal control	0,830	0,7	Reliable
Effectiveness of service quality	0,921	0,7	Reliable

Source: SPSS, Data Processed (2023)

Based on the table above, it can be seen that all items in each variable studied are reliable because they have values above 0.7. Reliability test measurements in this study used *Cronbach's Alpha* internal consistency level. This value reflects how consistent each statement item is used. The minimum consistency criterion used is 0.7 or 70%. The higher the score, the more consistent it can be. Looking at the consistency score above 70%, it can be said that the statement item is fixed. The variable that has the most persistent measurement items is the implementation of operational audits, followed by the effectiveness of service quality and the last is the application of internal control.

Normality Test

Table 5. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		189
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.66573318
	Most Extreme Differences	
	Absolute	.083
	Positive	.050
	Negative	-.083
Test Statistic		.083
Asymp. Sig. (2-tailed)		.003 ^c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: SPSS, Data Processed (2023)

Based on the table above, it can be seen that the significance value of *Kolmogorov-Smirnov* with *Lilliefors correction* is $0.003 < 0.064$. This result illustrates that the residual value (error) of the predictor variable against the dependent variable has the same variance so that the research model remains linear. If the residuals are not the same, then the regression model tends to be non-linear.

Heterokedasticity Test

Table 6. Heteroscedasticity Test Using Run Runs Test

		Unstandardized Residual
Test Value ^a		.06030
Cases < Test Value		93
Cases >= Test Value		96
Total Cases		189
Number of Runs		96
Z		.076
Asymp. Sig. (2-tailed)		.939

a. Median

Source: SPSS, Data Processed (2023)

Based on the table above, it is known that the operational audit implementation

model and the application of internal control on the effectiveness of service quality do not produce a high number of regression residuals because they have a sig value of $0.939 > 0.05$.

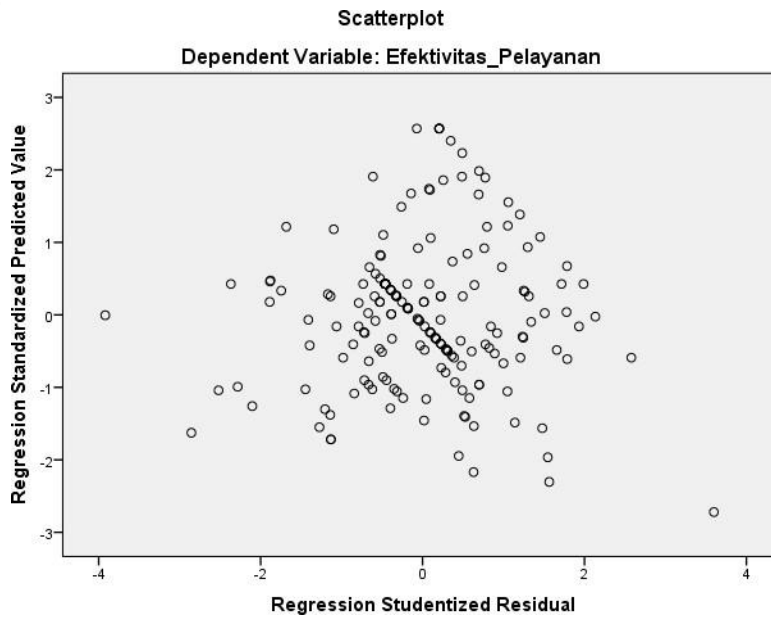


Figure 1. Heteroscedasticity Test Using Scatter Plot

Source: SPSS, Data Processed (2023)

Based on the figure above, it can be seen that the residual data in this study are scattered randomly, do not form a special pattern, and many are below and above the value of 0 on the Y axis. Therefore, the data in this study is free from heteroscedasticity problems.

Multicollinearity Test

Table 7. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	11.440	2.217			
	Audit_Operasional	.237	.078	.234	.532	1.881
	Pengendalian_Internal	.519	.087	.458	.532	1.881

Source: SPSS, Data Processed (2023)

Based on the table above, it is known that the correlation between independent variables in this study exists, but it is small so that it can be used for partial analysis because the *tolerance value* is > 0.1 and the VIF is < 10 . The conclusion is that the absence of significant correlation between independent variables when predicting dependent variables indicates that each independent variable is unique or has no

construct relationship with other independent variables. In addition, this research can also be continued on partial hypothesis testing because it is free from multicollinearity problems.

Double Linear Regression Analysis

Table 8. Simple Linear Regression Equations

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11.440	2.217		5.159	.000
Audit_Operasional	.237	.078	.234	3.026	.003
Pengendalian_Internal	.519	.087	.458	5.933	.000

Source: SPSS, Data Processed (2023)

Based on the table above, the value of the regression equation is obtained as follows:

$$Y = a + bX_1$$

$$KP = 11,440 + 0,237 AO$$

$$KP = 11,440 + 0,519 PI$$

Information:

KP: Quality of Service

AO: Operational Audit

PI: Internal Control

The explanation of the simple linear regression equation above is:

A constant value of 11,440 means that the constant level of effectiveness of service quality without the involvement of variables in the implementation of operational audits and the implementation of internal control is 11,440.

The coefficient of conducting operational audits is 0.237 or 23.7%. That is, the increase or decrease in service quality effectiveness by 1%, influenced by the implementation of operational audits by 23.7%.

The coefficient of service quality effectiveness is 0.519 or 51.9%. That is, the increase or decrease in the effectiveness of service quality by 1%, influenced by the implementation of internal control by 51.9%.

The values of t and sig (significance) are ignored and not analyzed in the discussion of the analysis results because these two numbers are used for the purpose of hypothesis testing of operational audit implementation and application of internal control. The *standardized beta* value is not used because it does not present if the constant is as contained in the linear regression analysis model. The use of *standardized beta* occurs if the study uses pathway analysis methods.

**Analysis of the coefficient of partial determination
Coefficient of Determination of Operational Audit on Service Effectiveness**

Table 9. Coefficient of Determination of Operational Audit Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.547 ^a	.299	.295	4.00822

a. Predictors: (Constant), Audit_Operasional
Source: SPSS, Data Processed (2023)

The magnitude of the coefficient of determination (*R Square*) is 0.299 or 29.9%. This figure means that the Operational Audit variable (X1) partially affects the Service Quality variable (Y) by 29.9%. While the rest (100% - 29.9% = 70.1%) are influenced by other variables outside this regression equation or variables that are not studied. The R value in the table above is the correlation value between operational audits and the effectiveness of health service quality where in the correlation model there are no known variables that influence and influence, while in this study it is known that the independent variable is operational audit, while the dependent variable is the effectiveness of service quality. The *Adjusted R Square* value is used if it involves an independent variable of more than 1. Finally, *the standard error estimate* is the error value of measuring the effect of operational audits on the effectiveness of health service quality.

Coefficient of Determination of Internal Control on Service Effectiveness

Table 10. Coefficient of Determination of Internal Control Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.618 ^a	.382	.378	3.76493

a. Predictors: (Constant), Pengendalian_Internal
Source: SPSS, Data Processed (2023)

The magnitude of the coefficient of determination (*R Square*) is 0.382 or 38.2%. This number means that the Internal Control variable (X1) partially affects the Service Quality variable (Y) by 38.2%. While the rest (100% - 38.2% = 61.8%) are influenced by other variables outside this regression equation or variables that are not studied. The R value in the table above is the correlation value between internal control and the effectiveness of health service quality where in the correlation model there are no known variables that influence and influence, while in this study it is known that the independent variable is internal control, while the dependent variable is the effectiveness of service quality. The *Adjusted R Square* value is used if it involves an independent variable of more than 1. Finally, *the error estimate standard* is the error value of measuring the effect of the implementation of internal control on the effectiveness of health service quality.

Test Hypothesis

Table 11. Test Hypothesis

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.440	2.217		5.159	.000
	Audit_Operasional	.237	.078	.234	3.026	.003
	Pengendalian_Internal	.519	.087	.458	5.933	.000

Source: SPSS, Data Processed (2023)

Based on the table above, it can be seen that the implementation of operational audits and the implementation of internal control partially have a significant effect on the effectiveness of service quality. This is known from the GIS value of 0.003 (implementation of operational audits) and 0.000 (implementation of internal control) < 0.05. In addition to using sig values, partial hypothesis tests can also use comparisons between t-count values and t-table values. The t-count value of the operational audit is 3.026 and the t-count value of the implementation of internal control is 5.933. While the value of the t-table in this study was 1.97. It can be seen that if t-calculate the variables of operational audit implementation and application of internal control > 1.97. The use of *standardized beta* and *unstandardized beta* occurs when discussing regression equations or path analysis between the two variables, while in hypothesis testing the value required is the t-count value to be compared with the t-table value and the sig value to be compared with the error rate which must be smaller than 0.05 (5%).

The Effect of Operational Audit Implementation on Service Effectiveness

Based on the processing and analysis results described earlier, it can be seen that H1 is accepted and H0 is rejected. That is, the implementation of operational audits has a significant effect on the effectiveness of health services with a positive correlation. A positive correlation shows the direction of a unidirectional relationship, that is, if the implementation of operational audits is better, the effectiveness of health services perceived by respondents will also be better. Conversely, if the implementation of operational audits gets worse, the effectiveness of health services perceived by respondents will also be lower. The coefficient of determination is 29.9%, the t-count value of operational audit implementation is 3.026 and the t-count value of internal control implementation is 5.933. While the value of t-table in this study is 1.97. It can be seen if the t-count of the variables of the implementation of operational audits and the application of internal control > 1.97.

According to Dewi (2016: 537), stated that operational audit aims to observe and evaluate the performance of a company with the aim of optimizing and correcting poor performance. In the context of service sector companies, company performance is closely related to service delivery. Kurnianingsih, et al (2020) said that the implementation of operational audits aims to assess the activities of an organization in its process in achieving goals. The intended goal is the provision of high-quality services, in accordance with laws and regulations and has competitive value (Nafi'ah and

Setiyanti, 2018). Piyajeng and Wibowo (2017) stated that the implementation of operational audits has a significant effect on the effectiveness of health services with a positive correlation. The variables of operational audit implementation and implementation of internal control > 1.97 .

According to the results of operational audit research, the aim is to see the effectiveness of hospital health services. The effectiveness of hospital health services can be said to be good if they are effective and efficient. The implementation of operational audits can be seen from the qualifications of auditors, the objectives of operational audits, the benefits of operational audits, and the implementation of operational audits in hospitals that have been carried out well.

The Effect of Internal Control on Service Effectiveness

Based on the processing and analysis results described earlier, it can be seen that H2 is accepted and H0 is rejected. That is, the implementation of internal control has a significant effect on the effectiveness of health services with a positive correlation. A positive correlation shows the direction of a unidirectional relationship, that is, if the implementation of internal control is getting better, then the effectiveness of health services perceived by respondents will also be better. Conversely, if the implementation of internal control gets worse, then the effectiveness of health services perceived by respondents will also be lower. Determination coefficient of 38.2% The t-count value of the operational audit is 3.026 and the t-count value of the implementation of internal control is 5.933. While the value of t-table in this study is 1.97. It can be seen if the t-count of the variables of the implementation of operational audits and the application of internal control > 1.97 . If operational audit is an evaluation step, it is different from internal control as a preventive step so that the company is able to meet objectives in terms of operations, reporting and compliance (COSO, 2013). According to

(Kurnianingsih, et al, 2020) stated that the implementation of internal control has a significant effect on the effectiveness of health services. Likewise, the research of Nafi'ah and Setiyanti (2018); Piyajeng and Wibowo (2017) stated that good or bad service effectiveness depends on whether or not internal control is owned by an organization.

Internal control based on research results is a process carried out by the Commissioner to monitor hospital operations and their impact on the quality of financial reports and other reports so that hospital activities comply with applicable laws and regulations. The scope/components of internal control, namely the control environment, risk assessment, information control activities, communication and monitoring, have been implemented well at Santo Yusuf Hospital.

CONCLUSION

Based on the results of the research obtained, it was concluded that the Operational Audit had a significant effect on the Quality of Service at Santo Yusuf Hospital with a very weak category. The smallest gap value is in the qualification dimension of internal auditors. This shows that the internal examination education owned by St. Yusup Hospital is high. Then internal control has a significant effect on the quality of service at Santo Yusuf Hospital with a very weak category. The smallest gap value is in the dimensions of the authority system and recording procedures that provide protection for assets, debts, income, and expenses. This shows that every transaction

(sale, purchase, procurement, etc.) is always authorized.

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