

## ANALYSIS OF GOVERNMENT INTERNAL CONTROL SYSTEM ON PROCUREMENT OF HEALTH GOODS DURING THE COVID-19 PANDEMIC AT THE HEALTH OFFICE OF NORTH SUMATERA PROVINCE

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### Abstract

*The COVID-19 pandemic in 2020 has had an impact on the health of the Indonesian people. The spread of the COVID-19 pandemic is increasing day by day and attacking the health of the Indonesian people, causing more casualties and material losses and affecting social, economic, and community welfare aspects. The central government has also issued many policies to deal with the handling of the COVID-19 pandemic, one of which is the procurement mechanism for goods in the context of the COVID-19 pandemic. The Financial and Development Supervisory Agency asked the Regional Government to pay attention to the procurement of health materials and medical devices. Procurement of Goods is a critical area for misappropriation of state funds so that it can cause the Indonesian Government's hopes for handling the COVID-19 pandemic to fail. Through refocusing activities, the total budget of the North Sumatra Provincial Government for handling the COVID-19 pandemic is 1.5 trillion with a 3-stage process. For this reason, a Government Internal Control System is needed in the Procurement of Goods, especially in the Health sector, in the hope of preventing misappropriation of state funds in the Procurement of Goods. This study uses a mix method that combines quantitative descriptive followed by qualitative methods with an inductive approach and is completed with data triangulation. The sample in this study was the Expenditure Treasurer and the Goods and Services Procurement Unit at the North Sumatra Provincial Health Office. The data collection instrument was a questionnaire with a grand theory, namely the Government Internal Control System using the Likert Scale and Interview measurement scale. Furthermore, data analysis was carried out through data reduction by understanding and analyzing the existing data, then presenting the data and finally drawing conclusions and recommendations. Based on the results of the study, respondents gave an average SPIP score of 4.26 (Government Internal Control System) with the results of the analysis showing that it had been carried out according to theory and legalistic Government Internal Control System. However, there are still shortcomings, namely certified human resources for procurement of goods and services so that control over procurement activities is in accordance with the budget for handling the COVID-19 pandemic and the need for significant action on information technology. This is done to answer the challenge of clean Procurement of Goods from misappropriation of state funds*

**Keywords:** *Government Internal Control System, Procurement of Goods and Services, Human Resources, COVID-19 Pandemic*

### 1. INTRODUCTION

Mandatory government affairs are affairs related to basic services and government affairs that are not related to basic services. As referred to in the first paragraph of Article 12, it explains about mandatory government affairs related to basic services, one of which is about health. The existence of the COVID-19 pandemic in 2020 has had an impact on the level of health of the Indonesian people. According to sources from the newspaper, the spread of the COVID-19 pandemic is increasing day by day and attacking the health level of the Indonesian people. The Corona Virus Disease 2019 pandemic or commonly known as COVID-19 is a virus that attacks the human respiratory system causing mild to severe illnesses such as the common flu or colds and

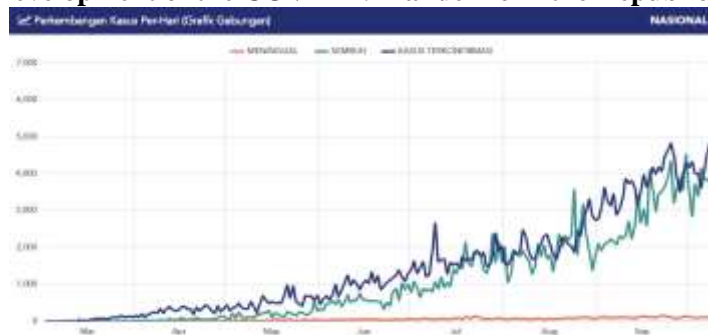
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serious illnesses such as MERS and SARS. This disease was initially named temporarily as 2019 novel coronavirus (2019-nCoV), then the World Health Organization (WHO) announced the new name of this virus on February 11, 2020 to be Coronavirus Disease 2019 (COVID-19) which is caused by the Severe Acute Respiratory Syndrome-Corona Virus-2 (SARS-CoV-2) Virus syndrome. This virus pandemic first spread in Wuhan, China in late December and quickly spread throughout the world.

This case also first spread in Indonesia since early January and was officially announced by the government on March 2, 2020 with the discovery of 2 cases of positive patients with the COVID-19 pandemic. According to statistics from covid19.go.id, in Indonesia itself, the pandemic has been confirmed. COVID-19 with the number of positive patients is 378,000 people. While for patients who recovered amounted to 301 thousand people and patients who died amounted to 12,959 people on October 22, 2020.

**Figure 1.1 Development of the COVID-19 Pandemic in the Republic of Indonesia**



Source: covid19.go.id

Figure 1.1 shows that the trend of the Corona Virus Disease 2019 (COVID-19) Pandemic in Indonesia continues to increase over time, causing more fatalities and material losses and affecting social, economic, and community welfare aspects. After the World Health Organization (WHO) declared COVID-19 a Pandemic, steps need to be taken to predict and respond to the spread of the COVID-19 Pandemic. The central government has also issued many policies to deal with the handling of the COVID-19 pandemic, one of which was on March 20, 2020, the signing of Presidential Instruction Number 4 of 2020 concerning Refocusing Activities, Budget Reallocation and Procurement of Goods and Services in the Framework of Accelerating the Handling of Corona Virus Disease 2019 (COVID-19) by Mr. Joko Widodo as President of the Republic of Indonesia for the 2019-2024 period.

The regulations issued or decided by the Central Government are aimed at responding to the threat of a domino effect due to the proliferation or transmission of the COVID-19 pandemic which endangers the stability of the country's financial system. Following up on Presidential Instruction Number 4 of 2020, parts three and four are directed to accelerate the implementation of procurement of goods involving the Government Procurement Policy Agency (LKPP) and the Financial and Development Supervisory Agency (BPKP) in the context of handling the COVID-19 pandemic. To facilitate many parties in procuring goods to handle the COVID-19 pandemic, a simple explanation is needed regarding procurement of goods in handling emergencies as explained in article 59 of Presidential Regulation Number 16 of 2018 concerning procurement of government goods and services and LKPP Regulation Number 13 of 2018 concerning procurement of goods and services in handling emergencies.

## **2. LITERATURE REVIEW**

### **A. Theoretical Review**

A theoretical review is a concept with a neatly and systematically arranged statement that has variables in research because the theoretical basis is a strong foundation in the research to be conducted. The following is a theoretical review used by the author in the research.

### **B. Procurement of goods and services**

Procurement is an activity to obtain goods and services by companies, institutions, and agencies starting from planning to delivery of work results. While goods are objects in various forms and descriptions, which include raw materials, semi-finished goods and equipment. Goods are divided into two types, namely operational goods and capital goods. Services are work services that include construction services, consulting services and other services. Construction services are services in physical form, such as building bridges, buildings, and roads. Consultation services are professional expertise services in the form of software based on a work reference framework. Other services are all work and/or service providers other than construction and consulting services such as rental, maintenance and inspection.

### **C. Corona Virus Disease 2019 (COVID-19)**

Corona Virus Disease 2019 or ser acute respiratory syndrome coronavirus 2 (SARS-CoV-2) is a virus that attacks the respiratory system. The disease due to infection with this virus is called COVID-19. Corona virus can cause mild disorders of the respiratory system, severe lung infections and even death.

### **D. Legalistic Review**

The term legalistic is rooted in the word "legal" which means: law or punishment, and valid or ratification. In terms of language, this term is understood as the process of providing legal justification for a social reality. Legalistic review is one way to see symptoms and events from the perspective of formal rules. This is also a characteristic that distinguishes government science from other social sciences. Government studies cannot be separated from legislation as positive law that regulates the running of government.

## **3. IMPLEMENTATIONMETHOD**

### **A. Internship Design**

Applied Government Internship is an activity of the Main Praja of the Diploma IV Program which directly (internship) works together under the guidance and direction of state civil servants (ASN) in government agencies to improve knowledge, skills and expertise based on study programs at the designated location. This internship activity is used as an effort to analyze phenomena or problems that occur in the practice of government administration in the internship environment to be used as material in compiling the Final Report as a requirement for completing the Diploma IV Program education at the Institute of Domestic Government.

### **B. Sample**

Sample is a part of the number and characteristics owned by the population (Sugiyono, 2014). Sampling in a study must represent the existing population, proportional and have characteristics of similarity and difference values. The samples taken must also be related to the problem to be studied.

### **C. Data collection technique**

Data collection techniques are a very important step in research because the data collected must be valid enough to produce accuracy between the actual data and the data collected by the previous author. After the data is obtained, the data will be processed and processed to obtain

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appropriate information. This information will be useful for the author to answer the problems that are the subject of the research. According to Sugiyono (2012:224), said that: "Data collection techniques are the most strategic step in research, because the main purpose of research is to obtain data. Without knowing the data collection technique, the author will not get data that meets the established data standards".

**Documentation**

According to Basrowi and Suwandi (2008:158) documentation is a method of collecting data that has produced important notes related to the problem being studied, so that complete, valid data will be obtained and not based on estimates. Rustanto (2015:60) said that documentation study is a data collection technique using documents or written/printed materials/recordings of events related to the matter being studied.

**4. RESULTS AND DISCUSSION**

**A. Financial Accountability**

Financial accountability can describe the implementation of activities within the Government Agency including the North Sumatra Provincial Health Office, and can also provide an analysis of the efficiency and effectiveness of performance, namely the budget and realization of spending as a form of effort to achieve the goals and targets that have been determined. The realization of programs/activities and budgets that support the achievement of strategic target indicators and main tasks in the North Sumatra Provincial Health Office in 2019 is funded by the North Sumatra Provincial APBD and APBN with the following details:

**a) NORTH SUMATERA PROVINCE APBD**

**Table 4.4 Budget Realization as of December 31, 2020**

NO	Description	Budget	Realization	
			Budget	%
(1)	(2)	(3)	(4)	(5)
<b>1</b>	<b>Realization of Local Original Income</b>			
	a. Regional Retribution Results	4,868,668,200	4,234,465,711	86.97
<b>2</b>	<b>Shopping Realization</b>			
	a. Indirect Shopping	122,701,912,000	120,529,079,404	98.23
	b. Direct Shopping	238,626,984,844	218,240,498,390.78	91.46
	- Employee Shopping	2,532,970,000	2,209,070,000	87.21
	(2)	(3)	(4)	(5)
	- Shopping for Goods and Services	219,415,005,518	206.247.793.543,78	94.00
	- Capital Expenditure	16,679,009,326	9,783,634,847	58.66

Source: Government Agency Performance Report (LKIP) 2020

## 1. Realization of Local Original Income

### A. Regional Retribution Budget

Regional Original Revenue Budget at the OPD of the Provincial Health Service Sumatra North as of 31 December 2020 as big as Rp. 4,868,668,200,- which is the Regional Original Income sourced from General Service Retribution, namely Health Service Retribution, Business Service Retribution including Retribution for Use of Regional Assets (Official Residence) and Retribution for Lodging/Pesanggrahan/Villa/Mess. PAD Budget of the North Sumatra Provincial Health Office In 2020, there was an increase compared to 2019, which was IDR 8,114,447,000. This decrease was related to the COVID-19 pandemic which caused public access to health service facilities to decrease.

### B. Realization of Regional Retribution

Realization of Original Regional Income in the OPD of the North Sumatra Provincial Health Office as of December 31, 2020 amounted to IDR 4,234,465,711,- (86.97%). There was a decrease in realization when compared to 2019, which was 7,453,895,450,- (91.86%). This was caused by the COVID-19 Pandemic which caused public access to health service facilities to decrease and activities that gather crowds were not allowed in order to maintain health protocols. In addition, another cause was the decrease in patient visits at the UPT Special Eye Hospital (Class B) with the BPJS Kesehatan regulation regarding the tiered referral system, where patients cannot be referred directly from FKTP (First Level Health Facility) to Class B Hospitals but must go through Class C Hospitals.

## 2. Realization of Regional Expenditure

**Table 4.5 Total Allocation, Realization and Percentage of Budget Realization APBD/ P APBD OPD Health Office of North Sumatra Province for 2020 Fiscal Year**

No	Program	Allocation(Rp)	Realization(Rp)	(%)
<b>I.</b>	<b>MAIN PROGRAM</b>			
1	Drug Program and Health Supplies	3,644,194,550	2,722,489,807	74.71
2	Health Effort Program Community (SME)	3,667,820,500	2,943,694,416	80.26
3	Program Health Promotion and Community empowerment	2,356,879,050	2,030,236,675	86.14
4.	Nutrition Improvement Program Public	20.884.224.105	17,546,038,124	84.02
5.	Development Program Healthy Environment	3,023,097,400	2,470,054,942	81.71
6.	Prevention Program and Disease Control	3,811,337,268	2,151,434,622	56.45
7.	Hospital Health Service Improvement Program, Special Hospitals, Health Laboratories			
		26,457,005,766	19,106,346,363.78	72.22

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8.	Development Program Health Resources	163,720,800	148,544,500	90.73
9.	Policy Programs and Health Management	4,271,350,650	3,543,560,102	82.96
10.	Health Service Development Program	1,831,454,850	1,687,591,987	92.14
11.	Guarantee Program Health Care	136,369,097,072	134.154.651.850	98.38
<b>II. SUPPORT PROGRAM</b>				
1.	Service Program Office administration	24.173.926.147	22,047,834,112	91.21
2.	Improvement Program Facilities and Infrastructure of State Apparatus	7,365,569,736	7,107,937,300	96.50
3.	Improvement Program Discipline of the Apparatus	-	-	-
4.	Resource Capacity Building Program Apparatus	355,180,000	329,932,640	92.89
5.	Performance and Financial Achievement Reporting System Development Improvement Program	252.126.950	250.150.950	99.22
<b>TOTAL</b>		<b>238,626,984,844</b>	<b>218,240,498,390.78</b>	<b>92.62</b>

Source: Government Agency Performance Report (LKIP) 2020

### 3. Validity Test

Validity test in this study was conducted to find out and measure what data should be measured. In this study, the method used for validity test is Corrected Item - Total Correlation. In this study, data is declared valid if it has Corrected Item - Total Correlation (r count) greater than r table.

R table is obtained from the formula =  $\frac{t}{\sqrt{df+t^2}}$

Based on the data in Appendix IV, the r table value is 0.320. The calculated r must be greater than the r table so that the data can be declared valid (r calculated > r table). In this case, the Corrected Item - Total Correlation (r calculated) of the statement to the total variables of the data must be greater than 0.320 (r calculated > 0.320). Here, the validity test is carried out by measuring data from respondents from all elements of the statement variables (Control Environment (A), Risk Assessment (B), Control Activities (C), Information and Communication (D), Monitoring (E)) and correlating them with the total of each statement data. For example, in questionnaire (A) question number 1 has a calculated r of 0.361 which means it is greater than 0.320 so that the construct score is greater than its correlation to the measured construct. Thus, the indicator can be said to be valid.

#### 4. Reliability Test

Reliability testing is conducted to see the consistency of data taken through questionnaires distributed by researchers. The method used for reliability testing is by using the Guttman Split-Half Coefficient. In this study, the data is declared valid if the Guttman Split-Half Coefficient is greater than 0.80. In this study, the Guttman Split-Half Coefficient of the research data shows a figure of 0.815 which means that the data is reliable and can be used for research.

**Table 4.7 Reliability Test Results**

Cronbach's Alpha	Guttman Split-Half Coefficient	Correlation Between Forms
0.772	0.815	0.705
<i>Cronchanch's alpha &gt; 0.6 = Reliable</i>		

*Source: Statistical Package for the Social Sciences, Processed by the Author*

Table 4.7 shows that as many as 43 statements were distributed to respondents and with the data that has been obtained, it is proven that all of the data are reliable. Seen in Appendix IV, it shows that all statement variables can be stated as reliable because from all statements, without any statements being deleted, the data can be stated as reliable, if one of the statements is deleted, it will not change the data to be unreliable because if one of the statements is deleted, it will not change the value of the Guttman Split-Half Coefficient significantly.

#### a) Analysis of the Government's Internal Control System for Procurement of Health Goods During the COVID-19 Pandemic at the North Sumatra Provincial Health Office

SPSS value analysis is conducted to analyze the data that has been taken by researchers from respondents through questionnaires that have been distributed. As explained in CHAPTER 3, the data from the questionnaire statements are grouped according to 5 variables. Appendix 3 is a tabulation of the results of the questionnaire distributed by the researcher in obtaining data for the study. The calculation method of the Statistical Package for the Social Sciences value is calculated from the mean value of each questionnaire multiplied by the weight of each statement. Each variable has a weight of 20% to the total. The weight of the total is then divided by the number of statements from each variable. After obtaining the weight of each statement  $n$ , the mean value of the statement is multiplied by the weight of each statement to obtain a total score for each statement. The total SPSS score is obtained from the total number of total scores of each statement. From the tabulation of the questionnaire results in Appendix 3, a table of conclusions of the Statistical Package for the Social Sciences data is obtained as shown in Table 4.8.

**Table 4.8 Statistical Conclusion Package for the Social Sciences (SPSS)**

Variable s	Mark
Control Environment	0.87
Risk Assessment	0.83
Control Activities	0.87
Information and Communication	0.79
Monitoring	0.90
<b>Total Score</b>	<b>4.26</b>

*Source: Processed by the author*

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Table 4.8 shows the statistics of the questionnaires that have been grouped into each research variable that has been developed by Dadang Suwanda (2013). These five variables are what build the SPSS value. The total value itself is obtained from the total value of the variables that make up the SPSS. The Control Environment value contributed the most to the total value, which was 0.87. This shows that in fact the staff, especially those who use the Government Internal Control System (SPIP) for the procurement of health goods, have a positive view of the Control Concept. This data is in line with the results of the interview that in fact in the implementation of SPIP, employees are enthusiastic about the presence of the system, but the socialization and limited capabilities are not yet comprehensive, making the implementation of SPIP minimal knowledge about the importance of SPIP for the procurement of health goods even though employees around procurement officials

### 5. Risk Assessment

In general, the risk assessment at the North Sumatra Provincial Health Office showed good results. However, the risk assessment had an insignificant and opposite effect on the procurement of health goods during the COVID-19 pandemic. This can be interpreted that the North Sumatra Provincial Health Office assessed risks that were not part of the procurement of health goods during the COVID-19 pandemic, for example the risk of limited operational funds, the risk of budget changes, the risk of accountability for the use of funds, technology risks, and the risk of new laws and regulations. The process of identifying and analyzing risks that do not have a direct impact on the procurement of health goods, although they have been implemented, ultimately does not have an impact on the procurement of health goods during the COVID-19 pandemic. This can even distance agencies from the objectives of procuring goods during the COVID-19 pandemic, for example, there is an increase in the procurement budget and the completion of procurement activities that are not on time, and the effect is a decrease in the quality of health goods, so that it also affects the perception of the procurement of health service goods. goods are relatively no longer young but the desire to learn is still high. They believe that SPIP can have a positive effect on the procurement of goods.

### 6. Monitoring

In general, internal control monitoring at the North Sumatra Provincial Health Office shows good results. However, monitoring has an insignificant and opposite effect on the quality of health goods in procurement. This means that the recommendations and corrective actions taken are aimed at parts that are not directly related to the procurement of health goods for handling the COVID-19 pandemic, in other words, the recommendations and corrective actions are not yet effective and not adequate to improve the quality of procurement of health goods for handling the COVID-19 pandemic, for example recommendations and improvements are aimed at findings in financial control, accounting, and reporting. With the absence of recommendations and improvements directly related to the procurement of goods during the COVID-19 pandemic, the quality of procurement of goods during the COVID-19 pandemic has decreased. Therefore, control monitoring has not had an effect on improving the quality of procurement of health goods for handling the COVID-19 pandemic.

## 5. CONCLUSION

### A. Conclusion

Based on the results of the internship, research and analysis conducted by the author at the North Sumatra Provincial Health Service, the following conclusions can be drawn:

- 1. The Inter-Governmental Control System for Procurement of Health Goods During the COVID-19 Pandemic at the North Sumatra Provincial Health Office has been carried out with the fulfillment of the five SPIP elements. However, many studies and developments on the Human Resources side are still needed.**



Based on the results of data analysis, the SPIP score for the Procurement of Goods in the Health Sector at the North Sumatra Provincial Health Office is 4.26. This value indicates that the SPIP for the Procurement of Goods in the Health Sector is in a fairly good category, which means that many studies and developments are still needed in terms of human resources. The analysis criteria for the Government Internal Control System include the following:

**a. Control Environment**

Indicators of upholding integrity and ethical values are shown by the existence of an Integrity Pact for Health Sector Goods Providers, Commitment to competence is shown by the Establishment of a Committee by the KPA/PPK, Understanding of duties and functions is shown by the existence of a Direct Appointment Committee during the COVID-19 pandemic and a Technical Implementation Committee for Activities, Commitment to good competence is shown by the existence of Preparation for the implementation of Procurement of Goods/Services in handling emergencies, and Conducive Leadership is shown by the Implementation of Procurement Activities for Goods/Services in handling the COVID-19 pandemic (emergency).

**b. Risk Assessment**

Risk Identification is indicated by the existence of good preparation and planning before the implementation of the Health Sector Goods Procurement activities during the COVID-19 pandemic by the KPA/PPK, Risk Analysis is indicated by the existence of Control Activities carried out by the Technical Implementation Committee for Activities based on the Time Schedule, and Risk Analysis is indicated by the existence of Safeguards against better quality standards for procurement results.

**c. Control Activities**

The review of the performance of Government Agencies has been carried out well, as indicated by the review by the KPA/PPK of the performance level of the North Sumatra Provincial Health Office Employees based on the activity report by the Activity Implementation Committee and the results of the Auction Implementation report by the Auction Committee, Human Resource Development is indicated by the formation of a Committee in the Implementation of Procurement of Goods, carrying out good physical control over assets as indicated by the existence of an Implementation Guarantee and Maintenance Guarantee during the implementation of Procurement of Goods and Services by Construction Service Providers, Determination of the review of indicators is indicated by the existence of a RAB (Cost Budget Plan) and BOQ (Bill of Quantity) which have been determined as a measure of performance to be compared with the weight of work progress in the implementation of Procurement of Goods in the Health Sector during the COVID-19 pandemic.

**d. Information and Communication**

Information and Communication have been implemented well, as indicated by the Meeting and Preparation for the Implementation of Goods and Services Procurement Activities carried out by the KPA/PPK so that Activity Members receive adequate information on the Planned Implementation of Health Sector Goods Procurement Activities during the COVID-19 pandemic.

**e. Monitoring**

Monitoring has been carried out well, as indicated by the existence of regular supervision by the KPA/PPK, Technical Implementers of Activities, Supervisory Consultants, and Measurement Units in the implementation of Procurement of Goods in the Health Sector during the COVID-19 Pandemic until the end of the Maintenance period.

**2. Constraints of the Inter-Governmental Control System for Procurement of Health Goods During the COVID-19 Pandemic at the North Sumatra Provincial Health Office.**

Obstacles during the COVID-19 pandemic were caused by several things, including:

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- a. PPK asks providers to prepare evidence of reasonable prices which is a procurement system during the COVID-19 pandemic;
- b. There are still many employees who are not yet experts in the field of procurement of goods and services due to limited HR development;
- c. Poor planning through procurement of health goods does not meet the needs of the COVID-19 pandemic;
- d. Less efficient Risk Assessment;
- e. Information system management that is not implemented properly;
- f. Inadequate communication facilities result in minimal information disclosure;
- g. Not making a comparison between the health sector goods procurement program that has been created with the implementation of health sector goods procurement that is being carried out.

**3. Efforts of North Sumatra Province in Dealing with Constraints from the Government's Internal Control System for Procurement of Health Goods During the COVID-19 Pandemic**

Efforts to deal with obstacles during the COVID-19 pandemic by the North Sumatra Provincial Health Service include:

- a. Enhancing the role of the Government Internal Supervisory Apparatus (APIP);
- b. Improving the capacity and quality of employees in the goods and services procurement unit;
- c. The price standard is ratified by the Decree (SK) of the Province of North Sumatra;
- d. Conducting coaching on the implementation of procurement of health goods during the COVID-19 pandemic;

**B. Suggestion**

Based on the conclusions above and the results of the author's observations during the internship and research, the author can provide several recommendations for further implementation in improving the Government's Internal Control System for Procurement of Health Goods during the COVID-19 Pandemic, including the following:

- a. **For the North Sumatra Provincial Health Service**, The author provides suggestions, namely improvements and synergy from KPA/PA, PPK, PPTK, Procurement Officers, and Providers to at least reduce their respective shortcomings, commitment from all parties involved in Procurement of Goods/Services is needed, Implementation of SPIP to be better understood and the target of implementation is carried out in a directed and measurable manner and all problems are resolved as soon as possible.

**For the Goods/Services Procurement Work Unit (UKPBJ)**, The author suggests that the Procurement of Goods/Services Regulations be understood thoroughly, so that there is no accumulation of contracts that cause the procurement process or procurement reporting to tend to take a long time and it would be better to complete the LPSE immediately, with complete providers, so that the PPK will no longer have difficulty if there are no goods.

**For the North Sumatra Provincial Government**, The author suggests that the socialization of the benefits and functions of SPIP continue and be carried out intensively within the scheduled time and carry out Technical Guidance activities for Goods/Services Procurement actors who still understand because of the lack of employees who know the mechanisms of normal conditions and emergency conditions (COVID-19 pandemic).

- b. **For the North Sumatra Provincial Health Service**, The author provides suggestions, namely increasing knowledge and training activities on the importance and objectives of the Government Internal Control System (SPIP), Procurement of Goods/Services, regional financial planning and management. Significant action is needed on information technology such as activities to increase knowledge about transparency in realizing excellent public services and attracting public trust in the government.

**For the Goods/Services Procurement Work Unit (UKPBJ),**The author provides suggestions, namely the Health Service Web Address as a means of openness of information and communication with the public, must have a more adequate server and bandwidth, so that the server does not go down and web updates can run smoothly, quickly and accurately so that information related to COVID-19 and health developments can be known by the public every day.

**For the North Sumatra Provincial Government,**The author provides suggestions, namely maximizing the planning stage because planning is the most crucial stage before seeing the output, outcome or impact of SPIP on the Procurement of Goods in the Health Sector during the COVID-19 pandemic.

- c. **For the North Sumatra Provincial Health Service,**The author suggests that it is very important for the Health Service to conduct Education/Training/Seminar activities by inviting BPSDM representatives to raise awareness of the important role of the government's internal control system and all its benefits in life periodically and to carry out evaluations and supervision of policy makers under it so that there is no abuse of authority related to criminal acts of Corruption, Collusion, and Nepotism (KKN) by utilizing advances in information technology so that Electronic Procurement Services (LPSE) can continue to be developed through the Government Internal Control System (SPIP) so that they are able to implement Procurement of Goods in the Health Sector during the COVID-19 Pandemic and in normal conditions properly.

**For the Goods/Services Procurement Work Unit (UKPBJ),**The author suggests that before giving authority to employees of the procurement unit organizational structure, the Health Service can conduct a short test to determine the general procurement capability of goods/services and specifically what type of procurement will be used. If there are those with low capabilities, they can be given more in-depth and intensive training first and continue the socialization of understanding of Procurement of Goods in the Health Sector During the COVID-19 Pandemic such as Presidential Regulation Number 13 of 2018 and Circular Letter Number 3 of 2020 through various existing media, either directly or indirectly or online or offline.

**For the North Sumatra Provincial Government,**The author provides suggestions, namely: In-depth and comprehensive training is needed on all functions and benefits of the government internal control system by APIP as the first auditor, and existing technology-based information and communication systems for all employees in OPD/SKPD periodically and Realizing efforts, especially in improving supervision of the Government Internal Supervisory Apparatus (APIP) as the first auditor so that the government's internal control system for the procurement of goods in the health sector can be implemented optimally without any gaps.

In addition to the recommendations above, it would be better if further research is conducted to measure the government's internal control system for procurement of goods periodically and in stages from the procurement unit to the KPA/PA (Head of Department). Furthermore, gradually measure the indicators of the government's internal control system to obtain more accurate values and, the value of the level of the government's internal control system can be assessed in all SKPDs as a whole.

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