

Fixed Assets Account Audit Procedures at the YG Community Health Center

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ABSTRACT: *Fixed assets describe the company's significant wealth and have experienced depreciation in one accounting period. Fixed assets need to be audited because an audit is a form of critical and systematic examination of the financial statements that have been prepared, along with all financial records as supporting evidence. This is certainly able to maintain the quality of financial reporting. This study aims to determine the procedures, findings, and results of fixed asset accounting audits for the YG Community Health Center (Puskesmas) for the 2022 financial year. The data in this study were sourced from secondary data through the documentation method in data collection. The data analysis used in this research is descriptive qualitative analysis. Based on a review of fixed asset audit procedures at the YG Health Center, we saw several errors in depreciation calculations and account classification and placement. So, a reclassification and recommendation were given for several correcting journals regarding existing errors. There are limitations in this study that include the time to audit fixed assets and the lack of a new auditor in recognizing the specification of any fixed assets, particularly in the health center. For future research, it is recommended to study the impact of any audit recommendation on the audit opinion, especially in the audit of fixed assets.*

Keywords: *Audit, Fixed Assets, Puskesmas YG*

INTRODUCTION

Parties from outside the company obtain information about company finances through one of the leading suggestions using financial reports. The company's history will be described through financial reports expressed in monetary units (Kieso et al., 2017). Companies can use financial reports to describe financial performance. Data in financial statement records generally comes from bills, notes, credits, invoices, and financial records. Not only that, the source of financial reports comes from every recorded transaction record, which also serves as data on the validity of transactions within a certain period. These data sources will be processed into clear and detailed financial reports. Companies also need to maintain the quality of every financial record and report because financial reports can be used as a basis for making policies and decisions in companies related to economic policies.

Companies can conduct audits or inspections to maintain the quality of reporting of these financial statements. This audit can be carried out internally or with the help of external parties. The audit is a form of critical and systematic examination of the financial reports that have been prepared and all financial records as supporting evidence. Existing audits generally aim to provide fairness to the financial statements that have been prepared (Agoes, 2016). Audit procedures can be carried out with a series of processes in the audit to collect and evaluate evidence of transactions and information. Furthermore, the audit procedure will determine and provide reporting on the degree of fairness between the financial information and the established criteria or standards. One essential company account to be audited is the fixed asset account (Hartati et al., 2019).

Fixed assets are accounts that provide an overview of the company's wealth. Company assets can be significant in number and experience depreciation in one accounting period, commonly known as the accounting period. Fixed assets can be tangible assets owned by companies used as material for operations (Moray et al., 2021). Fixed assets are generally not planned to be sold in the normal operating conditions of the company. Fixed assets generally have a relatively long useful life for the company to use in optimizing the company's operations for many years. The benefits of fixed assets will decrease with age, such as vehicles and operating machinery, except for benefits provided by land.

Fixed Assets assist the company's operational activities and require maintenance and maintenance costs so that the benefits of fixed assets can run optimally according to plan (Susanto, 2019). Therefore, the company must depreciate fixed assets according to age and useful life. Depreciation of fixed assets is a series of loading procedures carried out by the company in the accounting period. The depreciation method is used to charge depreciation which is, of course, in accordance with financial accounting standards. The use of the depreciation method must be done consistently. Through this consistency, the company can obtain a fair presentation of financial reports (Hidayati et al., 2019; Martani et al., 2017).

YG Health Center is one of the many public facilities that provide health services. YG Health Center organizes health efforts and facilities for the community at the first level. YG Health Center is not looking for profit and focuses on providing health services. In order to support its operations, fixed assets are a form of capital investment from the YG Health Center. The YG Health Center's fixed assets are land, buildings, equipment, and operational vehicles. Fixed asset management is essential considering that investing in fixed assets often requires significant costs (Hidayat et al., 2021) Untuk memastikan validitas pendekatan pengukuran khususnya untuk aset khusus atau aset yang kompleks, di mana komponen individu harus diukur secara terpisah, disarankan untuk melibatkan eksternal auditor (Horni et al., 2020).

An audit of fixed asset accounts is very important in order to maintain the benefits of fixed assets, manage decisions, maintain accountability and transparency, and reduce fraud, especially at the YG Health Center. The audit conducted this year is very different from the previous audit because the 2022 fixed asset audit is a normalization process from the Covid-19 era. Where the Covid-19 pandemic, which lasted for about three years made the YG Health Center have to update the medical equipment used to check the patient's health, this of course affects the fixed assets used. The more often the equipment is used, the greater the possibility of damage occurring. This is what made us interested in examining audit procedures for fixed asset accounts at the YG Health Center.

LITERATURE REVIEW

Fixed Assets

According to Rudianto (2019), fixed assets can be interpreted as company assets with a relatively permanent form. This is because fixed assets are usually not used up within one year to be used in the company's operations. In addition, fixed assets may not be traded under normal company conditions. In accordance PSAK No. 16 (IAI, 2015) states that the costs of acquiring fixed assets must be recognized. This also applies if there is a possibility that the economic benefits of the fixed assets will flow to the entity in the future. The future acquisition costs will be re-measured reliably. According to (Yulianto & Suryaningrum, 2019) concluded that fixed assets are tangible fixed assets owned by companies either by buying from other people or companies or by making or building their own to be then used in the company's operational activities to produce the desired output or to support operational activities of the company and these assets can be used for more than one year.

Dari pernyataan tersebut, kami menyimpulkan bahwasanya Aset Tetap merupakan aset yang masa manfaatnya lebih dari dua belas bulan yang digunakan untuk kegiatan operasional perusahaan. Serta masa manfaat dari Aset Tetap yang sudah habis tetapi masih dipergunakan untuk kegiatan operasional, akan dilakukan pengukuran kembali masa manfaat dari aset tersebut. Namun, kebanyakan Aset Tetap yang akan habis masa manfaatnya biasanya sudah ada aset baru yang kecanggihannya melebihi aset yang dimiliki sebelumnya.

Fixed Assets Audit

According to Arens et al. (2017), the definition of an audit is determining and reporting information according to predetermined criteria by collecting and evaluating existing evidence. Audits must be carried out by people who understand the criteria used, the type and amount of evidence collected, and have an independent attitude. Both external parties and internal parties can conduct audits. The companies' internal auditors usually report directly to senior management and the board of directors, thereby maintaining their independence from the operating units they audit. Even though companies pay independent auditors, they are usually independent enough to conduct audits that users can trust. Fixed assets will be one of the components that need to be audited because they have a very influential value on a company's total assets. The existence of risks related to fixed assets makes auditing of fixed assets a very important part. Auditing fixed assets generally have a methodology almost the same as auditing other accounts.

Fixed Assets Audit Procedures

Deswanto (2022) states that the audit methodology at this stage of the audit process of the fixed asset operating cycle significantly impacts the reconciliation of fixed asset registers, verification between fixed asset registers, and accounting for financial reporting. The process of auditing the fixed asset maintenance cycle is carried out by ensuring the location and management of the permanent maintenance function, starting from the availability of organizational policies, standard procedures, and feasibility studies on the execution or decision on asset maintenance. During the audit process stage of the asset write-off and/or destruction cycle, it focuses more on evaluating organizational policies related to value appreciation and evaluating asset management that is not used as a basis for proposing that assets can be used to write off or destroy assets (Kuntadi et al., 2022).

Audit procedures for Fixed Assets accounts are indeed very necessary to ensure whether the fixed assets owned have been recorded following the accounting standards of PSAK 16 (IAI, 2015). Apart from that, is it true that the list of assets owned has confirmed ownership. Audit procedures carried out by each Public Accounting Firm will differ technically and in detail. But in line will be the same and have the same goal. In the audit procedure, in addition to checking the inventory of Fixed Assets, monitoring is also carried out to determine whether Fixed Assets were written off or destroyed during that period. If an asset is written off, has the value of the Fixed Asset been transferred to other assets (Harefa & Hulu, 2022; Meiliana & Febriyanti, 2019).

Community Health Centers

Community Health Centers (Puskesmas) are health organizations that carry out community and individual health action efforts at the first level prioritizing promotive and preventive actions in their working areas (Menkes, 2022). In the Regulation of the Minister of Health, Number 43 of 2019-Puskesmas has the task of implementing health policies in order to achieve the goal of developing health in their working areas. From this concept, we assume the Puskesmas will be the first health facility visited. Because the reach of the Puskesmas is the closest to the surrounding community.

RESEARCH METHODS

This study uses data sourced from secondary data. Secondary data is data obtained by researchers in collecting data indirectly. Secondary data can be obtained from intermediaries or legally issued documents. At the same time, the data collection method used is the documentation method. The document that is our source of data is the financial report of the YG Health Center.

In this study, we used a data analysis method, namely the descriptive qualitative method. This qualitative method aims to gain a deeper understanding of the events studied precisely in the audit procedures for Fixed Assets at the YG Health Center by describing them in the form of words and language that are easy to understand.

RESULTS AND DISCUSSION

Standard Operational Procedures for Fixed Assets at the Puskesmas YG

The following is a policy or Standard Operating Procedure (SOP) for Fixed Assets at the YG Health Center:

1. Understanding

It is an asset with more than one year of useful life and is used for the operational activities of the YG Health Center.

2. Confession

Fixed assets that are ready to be used in operational activities in accordance with the place and condition of the new plan that has been made will be recognized as Fixed Assets. Elimination of Fixed Assets must be carried out if the Fixed Assets are no longer in accordance with the definition of Fixed Assets; they cannot be reused in operational activities. Fixed assets are initially recognized in the initial balance sheet of the YG Health Center at the deduction of acquisition cost and accumulated depreciation or fair value.

3. Measurement

All costs incurred to acquire fixed assets, from planning to the location and condition of the fixed assets, can be used, and these costs are then capitalized into purchase costs. However, if the acquisition cost significantly differs from the related assets' fair value, the significant difference is recognized as a loss and reported in the operating reports.

Review and adjust the carrying amount of fixed assets periodically if there is a significant deviation from the fair value. If the book value is greater than the fair value, an impairment loss should be recognized and reported in the activity report. Also, if the book value is less than the fair value, an adjustment is made by recognizing non-operating income.

The determination of minimum capitalization limits on fixed assets is as follows:

1. Minimum fixed asset capitalization value to purchase fixed assets in the form of machinery and equipment as well as other fixed assets at unit prices as follows:

- Equipment and Machinery:
 - ✓ Means of transportation and heavy equipment of IDR 500,000 and above;
 - ✓ Equipment and other machinery besides transportation equipment and heavy equipment in the amount of IDR 300,000 and above;
- Other fixed assets such as:
 - ✓ Cultural/art patterned goods, animals, livestock, plants, library books, and other fixed assets of IDR 300,000 and above.
 - ✓ Other fixed assets in the form of IDR 100,000 and above library books.

2. The minimum fixed asset capitalization value for acquiring construction fixed assets (buildings) is IDR 25,000,000.00 and above.
3. The depreciation method is the straight-line method with no salvage value provided that:
 - If the year of purchase is known, Table 1 shows the type of fixed asset, its useful life, and the depreciation rate.

Table 1. Fixed Asset Benefit Timing and Depreciation Tariff

Types of Fixed Assets	Benefit Time	Depreciation Rates
Equipment and Machinery	2 to 10 years	10% to 50%
Plants and Buildings	25 to 50 years	2% to 4%
Roads, Irrigation, and Networks	10 to 50 years	2% to 10%
Other Fixed Assets	5 years	20%

Source: information from Puskesmas YG

- Jika tahun pembelian tidak diketahui, sisa masa manfaat aset diestimasi dengan menggunakan kondisi yang menjadi dasar penyusutan.
4. Presentation
Presentation of Fixed Assets is placed on the balance sheet after current assets, namely non-current assets.
 5. Disclosure
 - a. Fixed assets are broken down by class and type
 - b. depreciation method;
 - c. Reconciliation of opening balances to ending balances;
 - d. Adjustment of carrying amount; And
 - e. Deletion.

Puskesmas YG Fixed Assets

The fixed assets of the YG Health Center have a book value of IDR 7,396,952,559, which consists of assets, land, equipment and machinery, buildings, roads, irrigation, and networks. The fixed assets of the YG Health Center are obtained by purchasing both cash and non-cash. The list of fixed assets of the YG Health Center as of December 31, 2022 audit can be seen in Table 2.

Table 1. List of Fixed Assets Per Audit 31 December 2022

Fixed Assets	
Cost:	
Land	343.305.000
Equipment and Machinery	5.365.019.624
Plants and Buildings	6.050.717.918
Roads, Irrigation, and Networks	567.860.968
Other Fixed Assets	-
Total Cost	12.326.903.510
Accumulated depreciation:	
Equipment and Machinery	4.256.115.096
Plants and Buildings	485.396.528
Roads, Irrigation, and Networks	188.439.327
Other Fixed Assets	-
Total accumulated depreciation	4.929.950.951
Book Value of Fixed Assets	7.396.952.559

Source: Puskesmas YG Audit Working Paper

Puskesmas YG Fixed Assets Audit

An audit of fixed assets at the YG Health Center is carried out with the aim of knowing the number of fixed assets that have been treated by the YG Health Center. Presentation of results of audit procedures in accordance with accounting principles applicable in Indonesia. In addition, the purpose of conducting an audit is to ensure that there are no material misstatements in the financial statements. In general, the objective of an audit of fixed assets is to ensure that the amount of fixed assets listed on the balance sheet and depreciation charges are appropriate and correct. All fixed assets owned by the YG Health Center are classified as fixed assets used in the operational activities of providing health services.

This is also clarified in Hidayat et al. (2021), legal property audit is one of the key steps or functions in asset management. Legal asset audits can eliminate or minimize legal risk. Although legal audits are important, some organizations sometimes pay little attention to these issues, resulting in problems, such as loss of assets or reduced security of company assets. If the fixed assets not appropriately valued such as in determining the classification and benefit years, it will direct to the unfairness of financial statement (Rusliyawati et al., 2021; Yusuf et al., 2021). As in the study by Harefa & Hulu (2022), the results showed that there was an error in determining the acquisition price of fixed assets and a mistake in determining the rate and calculating the depreciation expense, where the company has not implemented proper recording because all costs related to the acquisition of fixed assets and the use of depreciation rates are not capitalized so that there is a difference in profit difference. So it does not reflect actual income.

Materiality Determination

Hulopi et al. (2021) stated that before the audit procedure is carried out, the auditor as an audit officer must first determine materiality limits. First, the auditor must calculate the planning level of materiality. Determination of the level of materiality is done by calculating the formula below:

Materiality level = 1% x Total Assets

Information:

- a. The percentage level of materiality (1% x total assets) is determined according to the adjustments made by the Senior Auditor who accompanied us during the audit.
- b. The total assets used for the percentage come from the value of the total assets in the audit year's financial statements.

According to an informant source from the ABC KAP Auditor When interviewed about the level of materiality, the following is the explanation:

"YG Health Center uses a materiality level, but the materiality level is very small. Because the YG Health Center has an area or scope that is not too big like a hospital."

"Puskesmas YG menggunakan tingkat materialitas, namun tingkat materialitasnya sangat kecil. Karena Puskesmas YG mempunyai ranah atau ruang lingkup yang tidak terlalu besar seperti rumah sakit."

From this explanation, if the slightest misstatement is found, it can affect decision-making regarding the YG Health Center's financial reports.

Audit Implementation Through Financial Report Fairness Test Procedures (Substantive Test)

Substantive test procedures are carried out to test the correctness of financial statement balances. Following are the steps taken in the procedure for examining fixed assets: (1) Obtaining a list of Fixed Assets and their depreciation calculations, the amounts are matched with the balance sheet, List of Movements of Fixed Assets as of December 31, 2022 can be seen in Table 3.

From Table 3 it can be seen that the amount of Fixed Assets on the Fixed Assets list is in accordance with the balance sheet as of December 31, 2022 audit and it can be seen that there is an increase in the number of Fixed Assets in 2022 of IDR 197,962,984 or around 2.75%. With a total book value in 2021 of IDR 7,198,989,575, it increases to 7,396,952,559.

(2) Obtain a Goods Inventory Card (KIB), the list of Fixed Assets must match the quantity, technical specifications, and cost of acquiring the asset, (3) Conduct an inventory of the existence and physical condition of Fixed Assets randomly (30 samples), (4) Check accuracy of the value of the acquisition cost of Fixed Assets inventoried, based on the legality data, (5) Obtain a list of non-productive Fixed Assets, letter of submission of proposals for the elimination of Fixed Assets, check whether they have been reclassified to other assets, and (6) Check whether there are new assets unused during the current period.

Table 2. List of Movements of Fixed Assets as of December 31, 2022

	December 31,	Movements		December 31,
	2021	In	Out	2022
Cost:				
Land	343.305.000			343.305.000
Equipment and Machinery	5.145.711.663	609.421.142	390.113.181	5.365.019.624
Plants and Buildings	5.910.311.349	140.406.569	-	6.050.717.918
Roads, Irrigation, and Networks	567.860.968	-	-	567.860.968
Other Fixed Assets	-	362.900.021	362.900.021	-
<i>Total Cost</i>	11.967.188.980	1.112.727.732	753.013.202	12.326.903.510
Accumulated depreciation:				
Equipment and Machinery	4.253.235.981	351.218.283	348.339.169	4.256.115.096
Plants and Buildings	358.303.588	127.092.940		485.396.528
Roads, Irrigation, and Networks	156.659.835	31.779.492		188.439.327
Other Fixed Assets	-	345.840.364	345.840.364	-
<i>Total accumulated depreciation:</i>	4.768.199.404	855.931.079	694.179.533	4.929.950.951
Total Book Value	7.198.989.575			7.396.952.559

Source: Puskesmas YG Audit Working Paper

The following is an explanation of each procedure:

1. Get a list of Fixed Assets along with their depreciation calculations
We get a list of Fixed Assets and their calculations from the Senior Auditor, which of course the data is obtained from the client. After getting the data, we match the amount of Fixed Assets with the amount on the balance sheet.
2. Get an Inventory Card (KIB)
After checking with the balance sheet, we get a Goods Inventory Card to match the quantity, technical specifications, and cost of acquisition with the list of Fixed Assets.
3. Carry out an inventory of the existence and physical condition of Fixed Assets
We made an inventory of the existence and physical condition of fixed assets randomly (30 samples). However, at the YG Health Center, we did not take samples but made an inventory of all fixed assets in the form of equipment and machinery. The results of the inventory of Fixed Assets can be seen in Table 4.

Table 3. Results of the Fixed Assets Inventory of the YG Health Center

No	Product Name (Brand/Description)	Acquisition Year	Price (Rp)	Total			Description
				Record	physique	Difference	
1	Router	2022	8.100.000	4	4	-	R. Admin 2, Loby, dan Poli gigi
2	Air Purifier	2022	10.656.000	2	2	-	Poli gigi dan Gudang
3	Dental Aerosol Suction	2022	16.500.000	1	1	-	Poli gigi
4	Kipas Angin	2022	996.000	2	2	-	R. Logistik dan R. Admin
5	AC Panasonic 1 PK	2022	31.302.000	6	6	-	R. Admin 2, R. Pertemuan 2, dan R. Proker 2
6	AC Panasonic 3/4 PK	2022	19.980.000	4	4	-	Gudang, R. Kapus, R. Pertemuan, dan R. Sekretariat
7	PC All in	2022	16.948.000	2	2	-	Pustu SM, Pustu JYP
8	Printer L121	2022	11.890.000	5	5	-	Gudang 3, R. Lansia, dan Pustu
9	UPS City 650	2022	7.250.000	10	10	-	Gudang 6, R. Admin 2, dan R. Pertemuan
10	Cofee Grender	2022	499.900	1	1	-	R. Obat
11	Wastafel Ukuran 34 x 17	2022	1.750.000	1	1	-	Depan Loby
12	Wastafel 33 x 12	2022	8.670.000	6	6	-	R. Laborat 2, R. Tcm 2, R. Obat, R. Kendedes
13	Seagate Harddisk Internal	2022	1.597.000	1	1	-	R. Logistik
14	Kabel Belden	2022	10.874.000	2	2	-	R. Logistik
15	Konektor Belden	2022	500.000	1	1	-	R. Logistik
16	NVR 16 CH POE	2022	11.210.000	1	1	-	R. Logistik
17	Camera IP 5MPX Outdoor	2022	5.880.000	3	3	-	Teras, Loby, Outdoor
18	Camera IP 5 MPX Indoor	2022	7.840.000	4	4	-	R. Tamu, R. Admin, Locket, dan R. Farmasi
19	SPC POE-POE 1008	2022	1.200.000	1	1	-	R. Logistik
20	CCTV Include Pipa Clipalsok 20 mm	2022	3.500.000	7	7	-	R. Logistik, R. Admin, R. Kendedes, R. Pertemuan, R. Farmasi, Locket, dan Laborat
21	Neon Box Bach Light	2022	19.758.000	1	1	-	Depan Pintu Masuk
22	Speaker Aktif Portable	2022	4.107.000	1	1	-	Gudang
23	Standing Mic	2022	388.500	1	1	-	Gudang
24	Mic Meja Wareless	2022	6.216.000	4	4	-	Gudang, R. Obat, dan Poli Umum 2
25	Soundssystem untuk 8 ruangan	2022	33.300.000	1	1	-	R. Laborat, Poli gigi, Farmasi, Poli Umum, Lobby, R. KIA, dan R. Lansia
26	Kursi Kerja	2022	4.717.500	5	5	-	R. Admin dan Proker
27	Kursi Kerja	2022	1.221.000	2	2	-	R. Laborat
28	Backdrop	2022	90.784.569	1	1	-	R. Pendaftaran
29	Biobase Table-Top Autoclave Sterilizer	2022	36.886.800	1	1	-	Gudang
30	Air Purifier	2022	16.659.282	1	1	-	Gudang
31	Electrocardiograph HS 1212	2022	46.408.000	1	1	-	R. Tindakan
32	Exhaust Fan Dinding 12 Inch KDK 30RQN5	2022	620.000	1	1	-	Gudang
33	Extraoral Aerosol Dental Suction	2022	24.204.000	1	1	-	Gudang

No	Product Name (Brand/Description)	Acquisition Year	Price (Rp)	Total			Description
				Record	physique	Difference	
34	STADIOMETER (Alat Ukur Tinggi Badan) - Bahan Aluminium Steel	2022	3.630.000	3	3	-	Pustu, R. KIA
35	INFANTOMETER BOARD (Papan Pengukur Tinggi Badan Bayi)	2022	4.290.000	3	3	-	Pustu, R. KIA
36	PITA LILA / BODY MEASURING TAPE	2022	316.800	3	3	-	Pustu, R. KIA
37	TIMBANGAN BADAN DIGITAL	2022	3.300.000	3	3	-	Pustu, R. KIA
38	TIMBANGAN BAYI DIGITAL	2022	8.712.000	3	3	-	Pustu, R. KIA
39	TAS ANTROPOMETRI	2022	1.276.200	3	3	-	Pustu, R. KIA
40	Kursi Staff V.522	2022	12.250.000	5	5	-	R. Admin
41	Kursi Hadap V.825	2022	49.230.000	30	30	-	R. Pertemuan
42	Meja Guru VRO-MG3	2022	17.010.000	6	6	-	R. Lansia, R. Kenedes, R. Tindakan
43	Locker Standart 4 pintu VLCM 04	2022	4.260.000	2	2	-	R. Admin, Pendaftaran
44	Rak VHCM 01 (Lemari Arsip)	2022	9.100.000	2	2	-	R. Pendaftaran
45	Kursi Tunggu 4 Seater V.04 - PD	2022	25.593.000	3	3	-	Loby
46	Masker Full Face	2022	5.275.000	1	1	-	Gudang
47	LAPTOP AXIOO Mybook Pro	2022	13.649.100	1	1	-	R. KIA
48	RAK BESI	2022	2.070.000	1	1	-	R. Tamu
49	AXIOO Mybook Pro K5	2022	27.880.000	2	2	-	R. Admin
50	MEJA KERJA	2022	15.518.100	3	3	-	R. Pertemuan dan R. Proker
51	PRINTER EPSON ECOTANK L3250	2022	4.539.000	1	1	-	R. Obat

Source: Puskesmas YG Audit Working Paper

It turned out that from the results of the sampled inventory of Fixed Assets, there was no loss or discrepancy with the Fixed Assets criteria. It's just that each fixed asset is location differs from the YG Health Center.

1. Verify the correctness of the value of the cost of acquisition of fixed assets that are inventoried
After carrying out an inventory of Fixed Assets, we check the correctness of the acquisition cost of Fixed Assets that have been inventoried by using legality data in the form of purchase invoices and proof of receipt of goods and other supporting documents. From the inspection that has been carried out, it can be concluded that all assets that have been inventoried for the cost of acquisition of fixed assets are in accordance with the evidence in the form of receipts, minutes of handover, purchase invoices, and so on.
2. Obtain a list of non-productive fixed assets, a letter of submission of proposals for deletion of fixed assets

The auditor asked the staff of the YG Health Center for a list of non-productive fixed assets, and a letter proposing the write-off of fixed assets. The auditor received a letter submitting a proposal for the fixed assets write-off. After cross-checking the posting of fixed asset accounts, there was no post of reclassification of fixed asset accounts that would be written off in the form of 1 Other General Medical Equipment, 1 CCTV, 29 Curtains/Krays, 1 Incinerator, 1 fan, 2 wooden desks, 2 meeting tables, 1 calculating machine, 2 sofas, 2

stethoscopes, and 7 water filters worth IDR 362,900,020.85 with the depreciation of IDR 348,092,586.

3. Check whether there are new assets that have not been used during the current period
The next step is to check whether the YG Health Center has new assets that have not been used during the current period. After checking and asking YG Health Center staff, it turned out that no new assets had been used.

Audit Findings and Correction Journals

Based on the audit procedures that have been carried out on the YG Health Center, an error was found that needed to be corrected precisely in the fifth audit procedure, namely obtaining a list of non-productive fixed assets, a letter proposing the write-off of fixed assets, checking whether they have been reclassified to other assets. From this point, the YG Health Center proposed the write-off of fixed assets but had not been reclassified to other assets in the amount of IDR 362,900,020.85. So that a Correction Journal must be made for the Reclassification of Fixed Assets in Table 5.

Table 4. Journal of Corrections on Reclassification of Fixed Assets

Description	Debit	Credit
Other Assets	Rp362.900.02,85,-	
Other Fixed Assets		Rp362.900.020,85,-

Source: Puskesmas YG Audit Working Paper

Reclassification correction entries for fixed assets that will be written off must be removed from Fixed Assets because they no longer meet the criteria for fixed assets. Reclassification is not only carried out to the Fixed Assets account, but the Accumulated Depreciation account must also be reclassified to other assets. The accumulated depreciation value of fixed assets that will be reclassified is IDR 348,092,586.-. Table 6 is a Correction Journal for the Reclassification of Accumulated Depreciation of Fixed Assets.

Table 5. Corrections on the Reclassification of Accumulated Depreciation of Fixed Assets

Description	Debit	Credit
Accumulated depreciation – other FA	Rp348.092.586,-	
Other Assets – Accumulated depreciation		Rp348.092.586,-

Source: Puskesmas YG Audit Working Paper

Reclassification correction journal for accumulated depreciation of fixed assets that will be written off must be removed from the Fixed Assets account following the reclassification of the Fixed Assets account which is also removed from Fixed Assets.

Explanation of Correction Journal

The Fixed Assets should be removed from the financial statements (Table 5), the YG Health Center who proposed the deletion had already reclassified the Fixed Assets account into the Other Assets account. This is of course in line with the policies made by the YG Health Center, PSAP Number 7 Paragraph 14, and Technical Bulletin Number 15 Concerning Accrual-Based Accounting for Fixed Assets.

In addition to the Fixed Assets account, the Fixed Assets Depreciation Accumulation account (in Table 1.6 above) which is in accordance with the equipment and machinery to be written off, the YG Health Center should also reclassify the Fixed Assets account into the Other Assets account. This is also in line or aligned with the policies that have been made by the YG Health Center, PSAP Number 7 Paragraph 14, and Technical Bulletin Number 15 Concerning

Accrual-Based Accounting for Fixed Assets. If the fixed assets to be written off no longer meet the criteria for fixed assets, namely they can be used in operations according to the YG Health Center's policy, it is necessary to make a correction journal for the reclassification of fixed asset accounts and accumulated depreciation of fixed asset accounts.

CONCLUSION

Fixed assets are a description of the company's wealth which is very large in number and has experienced depreciation in one accounting period. An audit of Fixed Assets accounts is necessary because an audit is a form of critical and systematic examination of the financial statements that have been prepared along with all financial records as supporting evidence. This is certainly able to maintain the quality of reporting in this financial report.

From the audit procedures that have been carried out, it can be seen that the results of an audit of the list of fixed assets are in accordance with the balance per audit as of December 31, 2022. The audit results of the inventory of Fixed Assets show that the assets being checked really do exist in physical form from those inventoried. The results of the audit on the value of the acquisition cost of Fixed Assets are in accordance with the available evidence in the form of receipts, etc. The results of an audit of new assets that have not been used show that there are no new assets that have not been used. The results of an audit of non-productive Fixed Assets show that Fixed Assets are being proposed for the elimination of Fixed Assets, but have not been classified into other assets. From this discrepancy, the auditor submitted a Correction Journal for the Reclassification of Fixed Assets accounts and Accumulated Depreciation of Fixed Assets into other asset accounts.

The limitations experienced by the auditors while conducting the Fixed Assets audit were checking inventory from the YG Health Center because the location of the fixed assets owned was not only at the YG Health Center location. However, there are also SM Assistant Health Centers and JYP Support Health Centers. This caused the auditors to be unable to carry out direct checks on the two auxiliary health centers. From this, we suggest that for future inventory checks, you should also include photos in places that are beyond our reach and evidence that the number of items is in accordance with the inventory.

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