

Implementation of Audit Procedures for Inventory Accounts at the Melati Putih Health Center

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ABSTRACT: *Health development in an area is the responsibility of the Community Health Center (Puskesmas) under the district or city health office. Providing health services is the main mission of puskesmas, this goal cannot be achieved without optimal inventory management. Supplies have an important role, namely, proper and sufficient supplies will ensure the availability of inventory and medicines needed in health services. This study aims to describe the audit procedures carried out by the XYZ Public Accounting Firm (KAP) on inventory accounts at the Puskesmas Melati Putih, as well as how to overcome problems when conducting audit procedures. It is important to carry out inventory audit procedures at the Puskesmas Melati Putih to ensure the existence, accuracy, and completeness of inventories, as well as the fairness of reports owned by Puskesmas Melati Putih. In this study information collection through observation methods, documentation, and interviews with related staff. Based on these findings, the practice of recording and assessing the inventory of Puskesmas Melati Putih is in accordance with Financial Accounting Standards (SAK) and Government Accounting Standards (SAP). It's just that there are errors in recording inventory that cause differences between the balance sheet and inventory details arising from the difference in the inventory stock card with physical calculations, and the management and neatness of placing goods must be further improved to make it easier to find out inventory in the warehouse. Therefore, the recommendations given by KAP XYZ include improving records through correction journals, improving internal control, and improving inventory records.*

Keywords: *Audit Procedure, Inventory, Puskesmas*

INTRODUCTION

The Ministry of Health (Kemenkes, 2014) defines Community Health Centers (Puskesmas) as “a district or city health office technical implementation unit that is responsible for implementing health development in a work area” (Article 2 of Regulation of the Minister of Health of the Republic of Indonesia Number 30 of 2014). Puskesmas may also refer to a medical center, where specialized teams of doctors, nurses, and other medical professionals work together to restore and maintain health. When we talk about the function of the Puskesmas as a primary health care facility, the Puskesmas functions as a center for community attention to get initial medical care at the basic level. Although providing health services is the main mission of Puskesmas, this goal cannot be achieved optimally without good Inventory management. A quality audit can guarantee good inventory management (Sari et al., 2020).

Company/organization inventory consists of finished products, raw/raw materials, and goods in the process held for sale or further processing, as defined by Rudianto (2019). At Melati Putih Health Center inventory is an important element in operational activities (health services). Appropriate and sufficient supplies will ensure the availability of goods and medicines needed by patients and medical personnel in health services. As part of its operations, Puskesmas has supplies covering various types of goods, ranging from medicines, consumable medical devices, chemicals, office stationery, and so on. Therefore, effective and efficient inventory management at the Puskesmas is very important to ensure the availability of materials and goods needed in providing health services to the community.

The Melati Putih Health Center must be careful in recording inventory and ensure the accuracy and availability of existing inventory because inventory is an important component in financial reports.

Sometimes, problems arise such as discrepancies between the physical inventory count and the inventory stock card, loss and misuse of inventory, and the risk of fire in the warehouse. Therefore an audit of the inventory of goods owned by the health center is very necessary and important to do to reduce the risk of discrepancies, losses and can anticipate the possibility of fraud, and ensure that procedures have been carried out properly so that a review of improvements can be made (Arfamaini & Katan, 2022).

According to Setiadi (2019), an audit is "a process of testing to prove and ensure that items in the statement of financial position/balance sheet (accounts contained in the balance sheet) and profit and loss items (accounts contained in the income loss)." is true, with or without using audit correction journals and supported by related documents as working papers. Good audit procedures are needed in inventory audits so that the fairness of inventory can be determined. According to Mulyadi, (2014), audit procedures are an in-depth guide to obtaining certain forms of audit evidence Auditing inventory accounts aims to help reduce risks that may occur such as loss or misuse, errors in recording inventory, and ensure that financial reports are prepared accurately with respect to inventory.

In this context, the XYZ Public Accounting Firm (KAP), as an experienced auditor, was assigned to audit the inventory account at the Melati Putih Health Center. As an examiner of financial statements, public accountants have a place to do their work, namely carrying out their duties and functions as a Public Accounting Firm (Syakira & Aisyaturrahmi, 2022). The main task of KAP XYZ is to design and implement adequate audit procedures to check that the inventory/inventory system is accurate to reflect the actual physical quantities and inventory conditions. The auditor will use generally accepted auditing standards and relevant guidelines to carry out audit procedures carefully and thoroughly to obtain reasonable assurance about the inventory on hand.

Based on this description, the objectives to be achieved in this study are "to find out how the audit procedures for inventory accounts at the Melati Putih Health Center by KAP XYZ are, and how to overcome problems when carrying out audit procedures". This article is different from other articles that discuss the inventory audit process. It show research results that are likely to be the same, but how to solve problem-solving and how to do an audit, of course, KAP has its own method and is still guided by applicable standards. This research shows that KAP XYZ has its own way of overcoming obstacles and how audit procedures are carried out. This study also provides recommendations to strengthen internal controls related to the Inventory of Melati Putih Health Center by proposing specific corrective actions.

LITERATURE REVIEW

Definition of Health Center

Herlambang (2016) defines Puskesmas as "a functional health organizational unit that is a center for community health development that fosters community participation in addition to providing comprehensive and integrated services to the community in its working area" in its main activities. However, Puskesmas is defined as "a health service facility that organizes public health efforts and first-level individual health efforts by prioritizing promotive and preventive efforts in their working area" which is stated in the Regulation of the Minister of Health of the Republic of Indonesia Number 43 of 2019 concerning Puskesmas (Kemenkes, 2019). Based on Permenkes No. 43 articles 4 and 5 concerning Community Health Centers, Puskesmas are responsible for implementing health policies to achieve health development goals in their respective areas. The Puskesmas is tasked with carrying out the following tasks such as organizing the first level of UKM (Community Health Efforts) in their work area; and UKM in the region.

Inventory

Definition of inventory

The term "inventory" refers to large amounts of inventory held by businesses, which are considered "current assets." Given that inventory is a significant factor in determining a company's operational effectiveness, this is straightforward to comprehend. An organization's or company's inventory is a current asset that is purchased and stored for distribution or resale during normal business operations. To satisfy customer demand and ensure the smooth operation of sales, inventory is the most crucial asset (Rumenser, 2022). PSAK No. 14 (IAI, 2014) made sense that Stock is a resource that can be sold in ordinary business exercises, utilized in the creation cycle available to be purchased; or on the other hand as materials or hardware and supplies to be utilized in the creation cycle or the arrangement of administrations.

Inventory recording method

The two methods of recording inventory are first, the physical method, or what is called the periodic method is a method of managing inventory, where the flow of goods in and out is not recorded in detail. To find out how the inventory value is at a certain time, it can be done by applying the physical inventory count (stocktaking). Second, is the perpetual method, of inventory management, namely where the inflow and outflow of inventory are recorded in detail. In this method, a stock card is made for each type of inventory which records in detail the entry of goods to the warehouse along with the price (IAI, 2014; Rudianto, 2019).

Inventory valuation method

Rudianto (2019) explains that there are three methods/techniques used in calculating the final inventory value. First, FIFO (First in First Out): it is known that goods received (purchased/produced) first will be distributed (sold) for the first time, so that goods remaining at the end of the period are goods received at the end of the period originating from purchases or production. goods. Second, LIFO (Last in First Out): it is known that goods that enter (purchased/produced at the end will be issued or distributed at the earliest), so that the remaining goods at the end of the period are goods that come from the purchase or production at the beginning of the period. Third, the Moving Average: that the goods that have been issued or sold as well as the remaining goods at the end of the period are goods that have a moving average value. So, the goods remaining at the end of the period are goods that already have an average value.

Types of inventory

Depending on the nature of the company and the resources it requires, a company or organization may have a wide variety of inventories. Companies can be classified as service businesses, trading businesses, or manufacturing businesses. Raw material inventory, work-in-process inventory, finished goods inventory, and supporting material inventory are the four main categories of inventory in manufacturing companies. In contrast, wholesalers have only one source of product available to them, namely from merchandise or finished goods inventory (Karongkong et al., 2018).

Audit

Audit is an action to examined critically and systematically by an independent party (KAP) the financial report prepared by management, along with financial records and supporting evidence, which will be to provide an opinion on the fairness of financial statements (Agoes, 2012). This audit is carried out in order to increase the trust of the intended users of financial statements, as stated in Auditing Standard 200 (IAPI, 2021).

Ardianingsih (2018) defines audit procedures as "a process or series of processes where audit evidence is obtained during an audit". Audit procedures consist of various actions taken to collect and assess audit evidence (Syakira & Aisyaturrahmi, 2022). In order to provide reliable audit findings, the auditor must carry out each step described in the audit method (Suwandi, 2021). The main objective of audit procedures is to ensure the accuracy, adequacy and reliability of the information being audited and to provide assurance to interested parties.

According to previous research carried out by Syakira & Aisyaturrahmi (2022), the complexity of inventory audits is caused by the variety of inventory variations and locations, which means that physical control and calculation take longer. This study also emphasizes the significance of inventory audits for reducing risks, including the risk of loss and the risk of fraud, as well as for ensuring that businesses develop and properly implement inventory procedures. Research directed by Setiani & Aulia (2021) inferred that interior review impacts the adequacy of inward control of medication Inventory at the Cirebon City Wellbeing Office. Moreover, this study shows that the administration of medication supplies at the Wellbeing Office isn't yet efficient. Additionally, this study demonstrates the significance of inventory audits in preserving an organization's drug Inventory internal control. Then, at that point, research led by Suharti et al. (2019), demonstrates that internal control has not been operating effectively despite a successful internal audit of merchandise inventory. To avoid inventory discrepancies, this study suggests that businesses need to be more cautious and strictly monitor the entry and exit of merchandise inventory (Kurniawati & Amiranto, 2023).

RESEARCH METHODS

This research was analyzed using a descriptive qualitative approach. The purpose of using this qualitative method is to gain an in-depth understanding of how the situation of the events studied is particularly related to inventory audit procedures at the Melati Putih Health Center. It is carried out by analyzing descriptively with the aim of describing existing inventory audit procedures in the form of words and language that are easy to understand.

Types of research data in this study include, first, the qualitative data used in this research is in the form of an overview of the object, namely the results of interviews regarding inventory audit procedures, methods of recording and valuing inventory of the Melati Putih Health Center, as well as information related to goods during physical inspection. Second, this quantitative data is in the form of audit working papers, financial reports and details of the Inventory of the Melati Putih Health Center in 2022.

Three data collection methods (Ghozali & Latan, 2015) were used to gain a thorough understanding of the inventory account at the Puskesmas. First, interviews are used to obtain views from auditors, warehouse heads or other related parties who have adequate knowledge in inventory matters. The resulting interviews included information on inventory audit procedures, inventory recording and valuation methods, as well as information on inventory items at the time of physical inspection. Second, the resulting documentation is in the form of data from the documents provided such as inventory stock cards, inventory details from the (computerized) system, and financial reports for 2022. Finally, observation - Observing directly how inventory management is carried out by the Melati Putih Health Center and how performing audit procedures related to inventory.

RESULTS AND DISCUSSION

Methods of Recording and Valuation of Goods at the Melati Putih Health Center

In this study, researchers obtained data from interviews, documentation, and observations from the goods warehouse section along with the financial reports of the Melati Putih Health Center, that the inventory recording method used was the perpetual recording method, while the inventory valuation method used was the First In First Out (MPKP) method. or First in First Out (FIFO) using the applicable standards (namely SAK and SAP). All records carried out by the Melati Putih Health Center use a computerized system manually, making it easier to find out the entry and exit of goods such as buying, selling, and using goods. Also, there are also errors in recording inventory. This was explained by the warehouse staff of the Melati Putih Public Health Center in an interview with the auditors of KAP XYZ.

"We use physical counts periodically to ensure inventory accuracy. Usually, we do inventory-taking every month along with making stock-taking minutes and comparing the results with system records to find out the difference. The inventory recording system uses the perpetual method. Every change in inventory is recorded in real-time. This means that whenever goods come in or go out, records are made manually and use a computerized system. The inventory valuation method uses the FIFO method."

"Kami menggunakan perhitungan fisik secara berkala untuk memastikan keakuratan persediaan. Biasanya, kami melakukan inventarisasi persediaan setiap bulan disertai membuat berita acara stock opname dan membandingkan hasilnya dengan catatan sistem untuk mengetahui selisihnya. Untuk sistem pencatatan persediaannya menggunakan metode perpetual. Setiap perubahan dalam persediaan dicatat secara real-time. Berarti setiap kali ada barang masuk atau keluar, catatan dibuat secara manual dan menggunakan sistem secara komputerisasi. Metode penilaian persediaannya menggunakan metode FIFO."

The warehouse staff also added to the challenges faced in managing the inventory of the Melati Putih Health Center:

"Yes, there are some challenges that we face. One of them is the need to manage regular data updates in the system. For example, if there is a change in price or a change in physical inventory quantities, we must ensure that the information is updated accurately in the system. In addition, there are occasional human errors in recording, such as typographical errors or errors in data entry, which require better monitoring and correction."

“Ya, ada beberapa tantangan yang kami hadapi. Salah satunya adalah kebutuhan untuk mengelola pembaruan data secara teratur dalam sistem. Misalnya, jika ada perubahan harga atau perubahan jumlah persediaan secara fisik, kami harus memastikan agar informasi tersebut diperbarui secara akurat dalam sistem. Selain itu, kadang-kadang terdapat kesalahan manusiawi dalam pencatatan, seperti kesalahan pengetikan atau kesalahan dalam memasukkan data, yang memerlukan pemantauan dan perbaikan yang lebih baik.”

Process Audit Procedures for the Inventory of Health Center Melati Putih by KAP XYZ

The researcher obtained information regarding audit procedures related to inventory and the constraints encountered when auditing the inventory of the Melati Putih Health Center through interviews and observation or direct observation of KAP XYZ. This is according to the results of interviews with KAP XYZ senior auditors:

“The inventory audit procedure involves a series of steps to ensure the accuracy and fairness of the inventory valuation. First, we will ask for documents and details on the supplies of the Melati Putih Health Center in the form of STO Minutes (Medicine Receipt), details of drug receipt and use, stock cards in the warehouse, and other documents that support the inventory audit process. Furthermore, we also carry out substantive tests to check the accuracy and completeness of the inventory. This includes analytical tests, tests of details of inventory transactions, recalculation of inventory amounts, and performing physical tests by comparing actual inventory with existing inventory records.”

“Prosedur audit persediaan melibatkan serangkaian langkah untuk memastikan keakuratan dan kewajaran penilaian persediaan. Pertama, kami akan meminta dokumen dan rincian persediaan Puskesmas Melati Putih berupa Berita Acara STO (Surat Tanda Terima Obat), rincian penerimaan dan pemakaian obat, kartu stok barang di gudang, serta dokumen lain yang mendukung proses audit persediaan. Selanjutnya, Kami juga melakukan pengujian substantif untuk memeriksa keakuratan dan kelengkapan persediaan. Ini termasuk pengujian analitis, pengujian detail atas transaksi persediaan, perhitungan ulang atas jumlah jumlah persediaan, serta melakukan pengujian fisik dengan membandingkan persediaan yang sebenarnya dengan catatan persediaan yang ada.”

In interviews with auditors, KAP XYZ also added the obstacles encountered when conducting inventory audits:

“During the inventory audit, we experienced problems during the physical inspection. At the time of the physical inspection of the drug warehouse, it turned out that the head of the warehouse who was responsible for the drug warehouse did not enter. This makes it difficult for us to request information regarding drug stock. Fortunately, there are staff who understand drugs, but not in more detail than the head of the drug store. Then another obstacle is that some medicines do not have stock cards, there is a difference between the physical and stock cards and inappropriate item codes. We continue to do all of that to support the evidence from the audit of the Melati Putih Health Center supplies”

“Dalam audit persediaan kami mengalami kendala saat dilakukannya pemeriksaan fisik. Pada saat pemeriksaan fisik gudang obat ternyata kepala gudang yang bertanggung jawab dalam gudang obat tidak masuk. Hal ini membuat kami sulit untuk meminta informasi mengenai persediaan obat. Untung saja terdapat staf yang paham mengenai obat-obatan, tetap saja tidak lebih detail dari kepala gudang obat. Kemudian kendala lain yaitu terdapat beberapa obat-obatan tidak terdapat kartu stok-nya, adanya selisih antara fisik dengan kartu stoknya, dan kode barang yang tidak sesuai. Semua itu tetap kami lakukan untuk menunjang bukti dari audit persediaan Puskesmas Melati Putih”

Based on interviews, documentation, and observations, the following is the audit procedure for the inventory of the Melati Putih Health Center conducted by KAP XYZ.

- Perform analytical tests (inventory, accounts payable, and inventory expenses). Perform a comparative analysis between inventory amounts and accounts payable and inventory expenses to ensure there is a reasonable relationship between these accounts.
- Obtain STO Minutes (Medicine Receipt) per December 31, 2022, along with attachments.
 - a) The auditor team will receive the Minutes of STO as of December 31, 2022, along with attachments from the Melati Putih Health Center.
 - b) Compare or match the amount of inventory recorded in the Minutes of STO with the amount recorded in the Melati Putih Health Center system whether it is appropriate or not.
- Obtain a detailed list of receipts and use of program drugs from the Health Office in 2022.

- a) The auditor team was given a detailed list of receipts and use of program drugs from the Health Service that occurred during 2022
 - b) Comparing the inventory data recorded in the list with the inventory data recorded in the Melati Putih Health Center system whether they are appropriate or not.
- Recalculate the amount of inventory as of 31 Des 2022. (amount, unit price, and total price).
 - a) Prepare inventory details to recalculate the total inventory as of December 31, 2022, including inventory quantity, unit price, and total inventory price.
 - b) Compare recalculation results with existing inventory records to ensure data accuracy.
 - Carry out a physical count (stocktaking) of inventory. In carrying out physical counts (stocktaking), the Melati Putih Health Center supplies are divided into two types of supplies, namely medical supplies and non-medical supplies. The following is the process of inventory taking:
 - a) Do sampling. Before carrying out a physical count, sampling is first carried out to determine which items will be physically inspected. Sampling is taken from the data that has been provided by the client. This sampling was carried out randomly by taking the largest nominal from the detailed list of supplies and the selected sample was only 30 items of medical and non-medical supplies. The results of this sampling are included in the attachment to the minutes of the physical inspection of inventory items.
 - b) Arranging time with the person in charge of the goods warehouse. Arrange a physical inspection schedule and instruct the warehouse department to prepare stock cards. Details of the sample results were also submitted to the warehouse to check the goods.
 - c) Carry out a physical inventory count (stocktaking). Examinations carried out by the auditor on inventory are a direct means of testing purpose, existence, and completeness (Kurniawati & Amiranto, 2023). The auditor team will be directed to the warehouse to count and check inventory based on the sampling results, then record the results of the goods count in the attachment to the minutes. The image below is an attachment to the minutes of the physical inventory inspection (Figure 1). The contents of the attachment contain the Number, Name of Goods, Amount According to Records/Physical/Difference, and Information on Difference. Information on the difference is filled in when calculating the goods when there is a physical dissimilarity with the records.

Kantor Akuntan Publik XYZ						
LAMPIRAN BERITA ACARA PEMERIKSAAN FISIK BARANG PERSEDIAAN						
Jenis persediaan		: Medis (Obat-obatan dan Bahan Kimia)				
Lokasi		: Gudang Medis				
No	Nama Barang	Satuan	Jumlah Menurut			Keterangan Selisih
			Catatan	Fisik	Selisih	
1	Obat					
1	TLD (TDF 300 + 3TC 300 + DTG 50)	Botol	4	4		
2	Amlodipin 5 mg	Tablet	50.100	29.100	21.000	Di pustu 3.000, di induk 18.000
3	Glimepiride 2 mg	Tablet	14.400	14.400		
4	Kombinasi: Fero Fumarat 600 mg + Asam Folat 0,4 mg Tablet Salut	Tablet	53.500	53.500		
5	Lidocain 2% Injeksi	Ampul	73	73		
6	Vitamin B Kompleks	Tablet	12.000	12.000		
7	Amoksisilin Sirup Kering 125 mg/5 ml	Botol	-	-		
8	Amoxicillin 500 mg	Tablet	3.200	3.200		
9	Antihemoroid Suppositoria	Suppo	40	40		
10	Asam Askorbat (Vit. C) 50 mg	Tablet	3.000	3.000		
11	Cefadroxil 500 mg	Kapsul	1.800	2.200	400	Salah catat dikartu
12	Kloramfenikol Tetes Mata 0,5% (RECO)	Botol	250	250		
13	Lidocain Hcl 2% + Epinefrin Injeksi	Ampul	73	73		
14	Natrium Diklofenak 50 mg	Tablet	4.000	4.000		
15	Paracetamol Sirup	Botol	470	370	100	Terpakai tetapi belum dicatat
16	Tablet Tambah Darah (Fe)	Tablet	-	-		
17	Terumo Syringe 3 cc/ml	Pcs	-	-		
18	Henelin 2% 500 ml	Botol	324	324		
19	Alkohol Swab	Box	810	866	56	Program pemerintah
20	Blood Lancet	Box	600	550	50	Belum dicatat
21	Golden Glove Latex Sterile Size "6,5"	Pasang	-	-		
22	Disp. Syringe with Needle 3 cc, Manufacture: Terumo	Pcs	500	500		
23	Rapid 1 RDH HIV (Virocheck HIV1/2)	Test	150	150		

Kantor Akuntan Publik XYZ						
24	Auto Dialable Syringe 0.5 ml Oneject	Pcs	600	500	100	Terpakai tetapi belum dicatat
25	Reagen Sifilis Treponchechk Shyphilis	Test	375	350	25	Terpakai tetapi belum dicatat
26	Standar Q HIV 1/2 AB 3 Line	Test	100	575	475	Pemasukan belum dicatat
II Bahan Kimia						
27	Blood Uric Acid Test Strip	Box	22	8	14	1 Box = 25 pasien
28	Hemolyzer 3 Cleaner	Botol / 1 Lt	0	3		Tidak ada pencatatan
29	Hemolyzer 3 Diluent Analyticon	Galon / 20 Lt	0	4		Tidak ada pencatatan
30	Hemolyzer 3 Lyzer Analyticon	Botol / 1 Lt	0	2		Tidak ada pencatatan
Petugas			Tim audit			
			3. _____			
			4. _____			

Figure 1. Minutes of Physical Examination Cards by KAP XYZ

- Review the differences between the results of physical counts and inventory records. Conduct a review of discrepancies to identify causes of discrepancies and evaluate whether the discrepancies can be explained by factors such as loss, damage, or recording errors. The warehouse must provide reasons accompanied by evidence such as notes, proof of incoming or outgoing goods, and other supporting evidence.
- Submission of results to the senior auditor. After checking and calculating the goods, the party or person in charge of the warehouse will sign the minutes that have been made as proof that a physical inspection of the inventory has been carried out. Then the results will be submitted to the senior auditor as archives and audit evidence.

Constraints/Problems Faced When Performing Audit Procedures on Inventory of Melati Putih Health Center

When conducting an audit of the inventory account, problems and obstacles were found in auditing the inventory of the XYZ Health Center, namely, among others are: First, there is a discrepancy or discrepancy in the inventory stock card at the time of physical inspection. As shown in Figure 1, it can be seen that there is a difference or dissimilarity in the number of goods in the stock card with the physical ones. Second, the person in charge of the drug warehouse was not present when the physical examination was carried out. Third, there is confusion about the code of goods that is not appropriate due to the placement of goods that are not neatly arranged. Lastly, there is a difference between the details of the drug inventory and the financial statements.

Alternative Problem Solving

After carrying out audit procedures on the Melati Putih Health Center inventory account, the solutions taken to deal with this problem include:

1. If there is a discrepancy during the physical examination, the auditor team requests documents or supporting evidence as proof of the correctness of the physical examination. Usually when carrying out a physical inspection of inventory, the discrepancy is due to the absence of an inventory stock card (Figure 2), which has been used but has not been recorded, and has been incorrectly recorded on the stock card. Documents or supporting evidence provided by the warehouse, namely in the form of Exit Goods Proof (BBK), Incoming Goods Proof (BBM), or can be seen through records in the inventory (computerized) system. With this, the auditor team matches the documents with the results of the physical inspection that has been carried out to check the correctness of the inventory.

KARTU INDUK PERSEDIAAN OBAT						
Nama Barang		: Cefadroksil Kap				
Satuan		: Kapsul				
Sumber/Asal		: DAK 2021				
Tgl	No. Batch	ED	Dari atau kepada siapa	Banyaknya		Sisa
				Masuk	Keluar	
20/01/2023			Gudang	1.000		1.000
31/01/2023			SO		300	700
07/02/2023			Pasien		200	500
13/02/2023			Pasien		300	200
14/02/2023			Gudang	1.600		1.800
28/02/2023			Pasien		200	1.600
13/01/2023			Pasien		300	1.300

Figure 2. Client Inventory Stock Card

2. The head of the drug Inventory warehouse should be present during the physical examination. Therefore, the Puskesmas involved other staff who had sufficient knowledge and skills in terms of drug Inventory. These staff can assist in carrying out physical counts and providing relevant information to the auditors. Although providing the information is not so much more detailed than the head of the drug store.
3. When the physical inspection takes place in the inventory warehouse, the condition of the warehouse in placing goods is not neat. This causes confusion over the code of goods that are not appropriate. The solution taken by the auditor team is to carry out a physical inspection even though it takes quite a long time and to re-verify the item code, item name, and number of items on hand. If there are errors or inconsistencies, inventory revisions can be made to adjust the inventory records to the actual physical inventory.
4. As an alternative to solving the problem of nominal differences in details and financial statements, the auditor can provide recommendations to the client (Puskesmas Melati Putih) by making correction journals (adjustments) as corrections. Adjusting entries are made at the end of the period because the accounts do not show the actual amount (Santoso, 2012). Table 1 shows the adjustment and correction journal.

Table 1. Adjustment Journal by KAP XYZ

No	Description	Debit	Credit
1	Inventory per 31 Des 2022	xxx	
	Account Payable/Cash/Bank/APBD income		xxx
2	Inventory Expense	xxx	
	Inventory per 31 Des 2022		xxx
3	Inventory Expense	xxx	
	Account Payable per 31 Des 2022		xxx
4	Account Payable per 31 Des 2022	xxx	
	Inventory Expense		xxx

KANTOR AKUNTAN PUBLIK XYZ				
PUSKESMAS XYZ KOTA XYZ				
JURNAL KOREKSI DAN REKLASIFIKASI Per 31 DESEMBER 2022				
No.	Uraian	Ref	Debit	Kredit
1	Persediaan layanan - obat-batan		7.547.462	
	Beban layanan - obat-batan			7.547.462
	<i>(jurnal koreksi atas lebih kurang pada persediaan layanan - obat-obatan sebesar Rp.9.301.749,-)</i>			
	Menurut Lapkeu		109.060.180	
	Menurut Rincian'		<u>116.607.642</u>	
	Selisih		(7.547.462)	

Figure 3. Correction Journals by KAP XYZ

Based on the recalculation of medical and non-medical supplies as of December 31, 2022 (Figure 4), a correction was found for the underrecording of medical (medical) supplies of medicines between the financial statements and details. It was stated that in the financial statements, namely on the balance sheet, drug inventories amounted to Rp. 109,060,180 while in the inventory details, it was Rp. 116,607,642. This causes a difference of approximately IDR 7,547,462. So, the correction journal made by KAP XYZ for the Melati Putih Health Center inventory is shown in Figure 3.

PUSKESMAS XYZ KOTA XYZ					
RINCIAN PERSEDIAAN LAYANAN Per 31 Desember 2022					
No	Nama Barang	Jumlah	Satuan	Harga Satuan	Jumlah (Rp)
I	Obat-obatan				
1	Zink Tab 20mg	1.700	Tablet	524	890.800
2	Garam Oralit	3.200	Sachet	280	896.000
3	Zink 20 mg	3.700	Tablet	208	769.600
4	Albendazol Tablet Kunyah 400 mg	600	Tablet	367	219.900
5	Albendazol Tablet Kunyah 400 mg	9.100	Tablet	367	3.335.150
6	TLD (TDF 300 + 3TC 300 + DTG 50)	180	Botol	3.499	629.820
7	Tenovir Tablet 300 mg + Lamivudin 300 mg + Evafiren 600 mg + (Triple FDC Dewasa)	3	Botol	204.000	612.000
8	Allopurinol 300 mg	900	Tablet	200	180.000
9	Amlodipin 5 mg	54.900	Tablet	53	2.909.700
10	Amlodipin 10 mg	8.000	Tablet	71	565.091
11	Asam Traneksamat / Tab 500 mg	200	Tablet	1.697	339.400
12	Asam Folat 1mg	1.000	Tablet	56	56.000
13	Bromifar (Bromhexin 8 mg)	700	Tablet	144	100.870
14	Captopril Tab 25 mg	300	Tablet	76	22.705
15	Cefixime 100 mg	1.300	Kapsul	387	503.100
dst
Jumlah obat-obatan dan vaksin					116.607.642

Figure 4. Drug Service Supplies Details

Figure 5 is an audit working paper related to the inventory and inventory expenses of the Melati Putih Health Center by KAP XYZ by including corrections for recording errors.

Nama Akun	Per Buku 31 Des 2022	KOREKSI (AJE & RJE)		Per Audit 31 Des 2022	Per Klien 31 Des 2021
		DEBIT	KREDIT		
Persediaan					
Persediaan Layanan:					
Obat-obatan	109.060.180	AJP 1	7.547.462	116.607.642	114.328.129
Alkes habis pakai	217.941.303			217.941.303	7.041.441
Bahan kimia	11.064.674			11.064.674	13.015.000
Jumlah persediaan layanan	338.066.157			345.613.619	134.384.570
Persediaan Non Layanan:					
Alat tulis kantor	5.635.600			5.635.600	2.090.050
Alat kebersihan dan bahan pembersih	6.804.000			6.804.000	2.897.500
Barang cetak	6.118.600			6.118.600	4.905.800
Jumlah persediaan non layanan	18.558.200			18.558.200	9.893.350
Jumlah persediaan	356.624.357			364.171.819	144.277.920

Figure 5. Audit Working Paper by KAP XYZ

Related to the inventory load owned by the Melati Putih Health Center, it consists of several items intended for the operation of the puskesmas such as medicines, chemicals, medical equipment, ingredients for patient drinks, food and drinks, office stationery, and other items. This can clearly be seen in Figure 6.

Nama Akun	Per Bulu 31 Des 2022	KOREKSI (AJE & RJE)		Per Audit 31 Des 2022	Per Klien 31 Des 2021
		DEBIT	KREDIT		
Beban Persediaan				-	
Obat-obatan	504.193.041		AJP 1 7.547.462	496.645.580	779.860.073
Bahan kimia				-	31.922.395
Peralatan kedokteran				-	19.115.000
Bahan makanan dan minum pasien				-	-
Makanan dan minuman	515.060.800			515.060.800	238.388.000
Alat tulis kantor	40.721.130			40.721.130	34.864.600
Alat dan bahan kebersihan	41.325.300			41.325.300	36.532.000
Solar/bahan bakar minyak				-	-
Alat listrik dan elektronik	3.330.000			3.330.000	1.903.000
Bahan publikasi, dokumentasi dan dekorasi				-	-
Perangko, materai dan benda pos lainnya	1.200.000			1.200.000	84.000
Cetak	89.669.000			89.669.000	36.576.000
Penggandaan	9.983.000			9.983.000	20.150.200
Pakaian khusus dan hari-hari tertentu				-	1.800.000
Bahan-bahan lainnya	956.450			956.450	2.629.000
Persediaan untuk diserahkan kepada masyarakat				-	-
Barang di bawah kapitalisasi				-	2.496.000
Perabot kantor	26.324.760			26.324.760	-
Bahan pelatihan/sosialisasi/bintek/kegiatan	12.375.000			12.375.000	-
Tabung gas LPG	392.680			392.680	-
Jumlah beban persediaan	1.245.531.161			1.237.983.700	1.206.320.268

Figure 6. Audit Inventory Expense Working-Paper by KAP XYZ

After making a correction journal related to the Inventory of drug services, it is known in the financial reports of the Melati Putih Health Center that the balance sheet shows a nominal inventory of Rp. 144,277,920 in 2021, while in 2022 it is Rp. 364,171,819. This indicates that there was an increase of IDR 219,893,899 or 152.41%.

NERACA					
Per Tanggal 31 Desember 2022 dan 2021					
(Dalam Rupiah)					
Uraian	Catatan Nomor	2022	2021	Kenaikan (Penurunan)	
				(Rp)	%
Aset					
Aset Lancar					
Kas dan setara kas	4.3.1	286.742.454	581.277.932	(294.535.478)	(50,67)
Piutang layanan	4.3.2	929.400	1.635.200	(705.800)	(43,16)
Penyisihan piutang tak tertagih	4.3.3	-	-	-	#DIV/0!
Persediaan	4.3.4	364.171.819	144.277.920	219.893.899	152,41
Jumlah aset lancar		651.843.672	727.191.052	(75.347.379)	(10,36)
Aset Tetap					
Tanah	4.3.5	343.305.000	343.305.000	-	-
Peralatan dan mesin	4.3.5	5.365.019.624	5.145.711.663	219.307.961	4,26
Gedung dan bangunan	4.3.5	6.050.717.918	5.910.311.349	140.406.569	2,38
Jalan, irigasi dan jaringan	4.3.5	567.860.968	567.860.968	-	-
Akumulasi penyusutan	4.3.5	(4.929.950.951)	(4.768.199.404)	(161.751.547)	3,39
Jumlah aset tetap		7.396.952.559	7.198.989.575	197.962.984	2,75
Aset Lainnya					
Aset lain-lain	4.3.6	368.400.021	5.500.000	362.900.021	6.598,18
Akumulasi penyusutan	4.3.6	(353.592.586)	(5.500.000)	(348.092.586)	6.328,96
Jumlah Aset Lainnya		14.807.435	-	14.807.435	
JUMLAH ASET		8.063.603.666	7.926.180.627	137.423.039	1,73

Figure 7. Clients' Balanced Sheet

Figures 7 and 8 show that the inventory expense in the operational report of the Melati Putih Health Center in 2021 is IDR 1,206,320,268 while in 2022 it is IDR 1,237,983,700. This identified an increase of IDR 31,663,432 or 2.62%.

LAPORAN OPERASIONAL					
Untuk Tahun Yang Berakhir Tanggal					
31 Desember 2022 dan 2021					
(Dalam Rupiah)					
Uraian	Catatan Nomor	2022	2021	Kenaikan (Penurunan)	
				(Rp)	%
Kegiatan Operasional					
Pendapatan					
Pendapatan jasa layanan	4.4.1	1.421.765.126	1.393.262.625	28.502.501	2,05
Pendapatan APBD	4.4.2	5.661.483.447	8.984.304.642	(3.322.821.195)	(36,98)
Pendapatan usaha lainnya	4.4.3	4.717.470	5.671.976	(954.506)	(16,83)
Jumlah pendapatan		7.087.966.042	10.383.239.243	(3.295.273.201)	(31,74)
Beban					
Beban pegawai	4.4.4	3.667.017.774	3.869.924.638	(202.906.864)	(5,24)
Beban persediaan	4.4.5	1.237.983.700	1.206.320.268	31.663.432	2,62
Beban jasa	4.4.6	1.130.117.182	950.515.783	179.601.399	18,90
Beban pemeliharaan	4.4.7	56.787.450	118.245.400	(61.457.950)	(51,97)
Beban langganan daya dan jasa	4.4.8	159.615.846	101.279.078	58.336.768	57,60
Beban perjalanan dinas	4.4.9	219.550.000	113.819.155	105.730.845	92,89
Beban penyusutan dan amortisasi	4.4.10	509.844.132	425.447.146	84.396.987	19,84
Beban penyisihan piutang	4.4.11	-	-	-	≠DIV/0!
Jumlah beban		6.980.916.084	6.785.551.467	195.364.617	2,88
Surplus/(Defisit) Operasional		107.049.958	3.597.687.776	(3.490.637.817)	(97,02)

Figure 8. Clients' Operational Report

CONCLUSION

Based on the implementation of audit procedures for the inventory account at the Melati Putih Health Center by KAP XYZ, it can be concluded that the audit has an important role in monitoring and evaluating inventory management at the health center. The audit process has assisted in identifying weaknesses in inventory management, detecting potential risks, and providing recommendations for necessary improvements. Some significant findings from the audit results include inventory shortages, excess inventory, inaccuracies in recording, and lack of control in inventory maintenance. Regarding the audit procedure carried out to carry out the audit process on inventory accounts, it has several stages starting from conducting analytical tests, obtaining STO (Medicine Receipt) minutes, obtaining a detailed list of receipts and use of drugs from the Health Office, recalculating the amount inventories, and perform physical inventory counts (stocktaking). The limitations experienced by KAP XYZ are, time constraints in inventory audits with client visits.

Based on the findings of the audit procedures, the following are some suggestions for the Melati Putih Health Center in improving the implementation of inventory account audit procedures. (a) Improve inventory control: Puskesmas need to strengthen inventory control systems, including the process of receiving goods, recording inventory, and monitoring the use of supplies. Implementation of strict controls will help reduce the risk of shortages or excess inventory. (b) Improve inventory recording: Puskesmas should improve the accuracy and precision of inventory recording. It is important to have a clear and orderly record system, including carefully recording each receipt and issue of inventory. This will help to better monitor inventory stock. (c) Monitor regularly: It is important to regularly monitor and evaluate stocks. (d) Improve training and understanding: Appropriate training is needed for staff involved in Inventory management. Increasing understanding of good inventory management procedures will help prevent errors and increase efficiency. (e) Use of technology: The health center may consider using specific systems or software for inventory management. The use of technology can help speed up the process of inventory recording, monitoring, and reporting. By implementing these suggestions, the Melati Putih Health Center can increase the effectiveness and efficiency of inventory management and minimize the associated risks. A routine audit process and continuous improvement will provide assurance that sufficient supplies are available, comply with quality standards, and can support optimal health services to the community.

Suggestions for future studies are to add a few examples of real case studies that illustrate the application of inventory audit procedures. This will help the reader understand the practical application of the audit procedures described in the article. The limitations of writing this article include, first, time Limitation. In writing this article is limited in presenting all the steps and details of the audit procedure in depth. Time constraints cause the explanation in this article to be shorter or unable to cover all relevant

aspects. Second, limited scope - this article does not cover all types of supplies. Inventory audit procedures may vary depending on the type of inventory being audited and the operating environment of the company/organization. Third, limitations of our experience - we have limited experience in conducting inventory audits in various industrial contexts or complex situations. This may affect the depth of understanding and explanation provided in this article.

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