Development of Auditor Competency Standard Models

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Abstract
The government's internal audit is directed at building commitments in order to create good governance and clean government. The audit program aims to assess the credibility of the management's accountability report on organizational responsibilities. Auditors must be objective and selective in conducting assessments, and must be able (competent) and earnest in carrying out their duties. To ensure the objectivity of the evaluation, the auditor must be independent of the auditi (the party being audited), both personally and organizationally, and to ensure his ability, the auditor must have broad and comprehensive knowledge in auditing. As well as an adequate understanding of the area being audited. With the support of good planning, standardized audit stages, and active supervision, it can show the accuracy of task execution.

Introduction

Corruption is described by Elizabeth Hart as a "hidden phenomenon" or in other words that corruption is something that has become a "public secret". Corruption is not something that everyone wants to see, so it is very difficult to measure. This is one of the obstacles in conducting in-depth research related to corruption to obtain accurate data. [1]

Measurement of several indicators of corruption in the monitoring and evaluation framework can help policymakers in controlling the organization, although it is not certain how effective the indicators used have a high level of accuracy. Sumedh Rao and Heather Marquette argue that in developing or selecting indicators of corruption, it is necessary to adjust the types of indicators related to the budget being managed. So that in dealing with the problem of corruption there is an opportunity to develop an anti-corruption policy program. [2]

Louise E Porter and Adam Graycar describe several types of behavior that can be included in the category of corruption, including bribery, extortion, fraud, self-dealing (transactions carried out by directors personally/individually), compensation/benevolence in the world of politics, money politics, abuse of authority, creating or exploiting conflicts of interest, nepotism, and partiality. In addition, corruption can also occur in various activities, including the procurement of goods/services (procurement), disaster management, or in the public service sector such as health, licensing, tax administration, social services, immigration, the legal system, as well as in a number of private sectors. such as banking, agriculture, and so on. [3]

Criticism of the approach methodology used by some global (and particularly Indonesian) anti-corruption activists, is that the anti-corruption campaign ignores the social and economic realities of public officials and prioritizes "moral reform". As a result, the motivation of public employees is weakened because they perceive the group of public employees as a despicable group and the "primary" of corruption. On the other hand, remuneration is only used as a "reward" if public employees are able to show the results of changes that will be determined unilaterally by the elites of Bureaucratic Reform. As a result, there are gaps and immoral perceptions of public employees. In an effort to eradicate corruption, it is necessary to understand the socio-economic and historical context of Indonesia (as a post-colonial country) and examine how corruption is constructed among public officials and also in marginalized community groups and away from the hustle and bustle of urban areas (the capital city). [4]

If the "anti-corruption" apparatus, starting from auditors, law enforcement (investigators, prosecutors, judges) and state institutions responsible for eradicating corruption, do not have good and maximum synergy, the eradication of corruption will not succeed. More in-depth research is needed so that it can reach complex issues regarding audit evidence which not all can be used as legal evidence and State Officials Wealth Report which requires other legal evidence that can be strengthened. Therefore, it is necessary to conduct research on investigators or other law enforcement officers who directly and if necessary, continue research on the Corruption Eradication Commission and the Attorney General's Office. Meanwhile, in the judicial process of corruption cases,

The audit program aims to assess the credibility of the management's accountability report on organizational responsibilities. Auditors must be objective and selective in conducting assessments and must be able (competent) and earnest in carrying out their duties. To ensure the objectivity of the evaluation, the auditor must be independent of the auditee (the party being audited), both personally and organizationally, and to ensure his ability, the auditor must have broad and comprehensive knowledge in auditing. As well as an adequate understanding of the area being audited. With the support of good planning, standardized audit stages, and active supervision, it can show the accuracy of task execution.

The quality of the results of the investigative audit is certainly strongly influenced by various elements in management (5M, namely: man, material, machine, method, and money). Other elements that can also affect the implementation of an investigative audit include governance, organizational structure, audit guidelines, budget availability, auditor competencies, infrastructure and so on.

The success of the auditor in carrying out audit duties cannot be separated from the maturity of an auditor in preparing an audit implementation plan to be carried out, starting from understanding the type of examination to be carried out, the location of the auditee, planning, compiling and implementing an audit work program, compiling Audit Working Paper, making an audit finding sheet, until the preparation of an audit report. This is as stipulated in the Regulation of the Minister of State Apparatus Empowerment Number 5 of 2008 concerning Audit Standards for Government Internal Supervisory Apparatus which includes audit planning standards, audit implementation and audit report preparation.

Based on the description above, an in-depth research is needed to answer various problems, especially those related to handling/controlling the occurrence of KKN within the Ministry of Religion, including by strengthening the Government's Internal Supervisory Apparatus through auditor competency standards.

Materials and Methods
Literature Review
Good human resource management (HRM) in an organization can be seen from the organization's ability to manage its potential and weaknesses in order to create the conditions needed by the organization to achieve predetermined goals, starting from job analysis, acceptance, placement, training, competency development, reward-punishment, and so on. Along with the development of an increasingly fast era, the internal auditor profession is required to be more responsive to management needs in order to improve the supervisory function where internal auditors will face more severe challenges. With these developments, the role of internal auditors has also changed, which initially only performed audit tasks (watchdogs),

Research Fatma Rahmanda and Rita Yunaiti related to the influence of the competence and independence of the auditors of the Inspectorate General of the Ministry of Religion on the detection of fraud (fraud) has been carried out using a quantitative approach using the explanatory method, where the saturated sampling technique was chosen for the object of research, namely the entire (population) auditor at the Regional Inspectorate II Inspectorate General of the Ministry of Religion. Furthermore, it is analyzed using several methods including multiple linear regression, coefficient of determination (R^2), F Test Model Test and t-test. Concluding that a) independence and competence affect the detection of fraud, b) auditors have not been given the freedom to develop audit programs, and c) limited competence of auditors in the field of investigation and public accounting. [5]

To discuss further the competency model, Manopo explained the following points: a) Competence is something that is difficult to change, but behavior and thoughts can be modified according to the needs of the job. In other words, someone who lacks the character of empathy, such as listening to customer needs or paying attention to customer needs and this can be mastered through training and development programs; b) Competence is different from capacity/ability, because there is no relationship between competence and performance, for example, GPA value; c) Competence is not an attitude. This is because attitudes do not have a significant effect on performance. An example of an attitude is integrity, where integrity is one of the requirements for a candidate for office; and d) Essentially, Competence is directly related to a person's performance. However, competence does not mean that it is a guarantee that an employee will show performance that is in line with expectations. [6]. From the description above, it can be stated that the competence of the auditor is the ability of the auditor to carry out audit duties in accordance with the applicable provisions, regulations and code of ethics. These abilities are influenced by: a) motives/objectives, b) nature/personality, c) knowledge, and d) skills/skills.

Independence according to The Institute of Internal Auditors is a situation or condition in which an internal auditor can freely carry out his duties without any threat that interferes with the auditor's alignment in making conclusions. Independence can be achieved by building communication by submitting reports to the leadership or superiors by attaching the necessary documents or data. [7]

Veithzal Rivai believes that the independence of the audit unit/field can be achieved by determining the status of the organization and its objectivity. The audit department/area should be sufficient to fulfill its audit responsibilities. For this reason, management must support the auditor from the intervention of other parties. Objectivity is a condition that the auditor must maintain in conducting the audit, where the auditor may not make audit judgments on the influence of other people or other parties. The absolute objectivity of the auditor is carried out in the audit, this illustrates honesty and is not the result of compromise or intervention, so that an auditor cannot be assigned to a situation where they cannot provide objective position considerations. [8]

In paragraph 2110 of the internal audit standard relating to the Independence of Government Internal Auditors, it is explained that the leadership is responsible to the highest leadership of the organization in the implementation of audit programs/activities. Government Internal Auditors are positioned to avoid intervention and have full support from the organization's leadership so that they can cooperate with auditees in carrying out audit tasks. In addition, it must maintain a good working relationship with the auditee, so that mutual understanding is established based on the duties of each agency. Furthermore, paragraph 2130 explains that if there is a disruption to independence and objectivity, the auditor must report to the management regarding each situation by explaining the conflict of interest, independence, or bias that occurs. Management must replace the auditor with another auditor who does not have "independence impairment". Auditors who have a close relationship with the auditee, such as family relationships or other relationships that could reduce objectivity, should not be assigned to this entity.

From the description above, it can be stated that independence is an attitude that must be possessed by every auditor in carrying out audit duties. Where the auditor in carrying out his duties is free and far from situations that tend to take sides. Independent attitude in carrying out this audit is influenced by a) objective, b) no influence, c) no pressure/intervention and d) organizational support.

Research Method
Based on the description above, an approach is needed that can solve the problems caused by the human activity system, where each of these activities is related to each other and forms a certain relationship (connection). The soft system methodology (SSM) approach is considered a very effective method to study every human activity that is organized to achieve goals. Because SSM deeply looks at the problem from various perspectives, both practical and conceptual. So that SSM is most appropriate when applied as a framework in compiling a conceptual model, in this case, the investigative audit model. [9]

In simple terms, the SSM approach seeks to collect different ideas from different perspectives and offer a variety of alternatives in creating a defensible and rational model, so that it can help make judgments or recommendations regarding responses to problems. This rational and defensible model is called the Conceptual Model which is based on the use of defensible logic. The Conceptual Model is not a model of what is happening, but a model of what will happen. SSM is not really problem-solving in the sense of analyzing the real world to find the root cause of the problem. The essence of model building is the use of defensible logic that is inferred from the objective statements captured in the root definition of the relevant system. A Conceptual Model is a model of what looks "good" that can be compared to reality to identify where change can be made. [10]
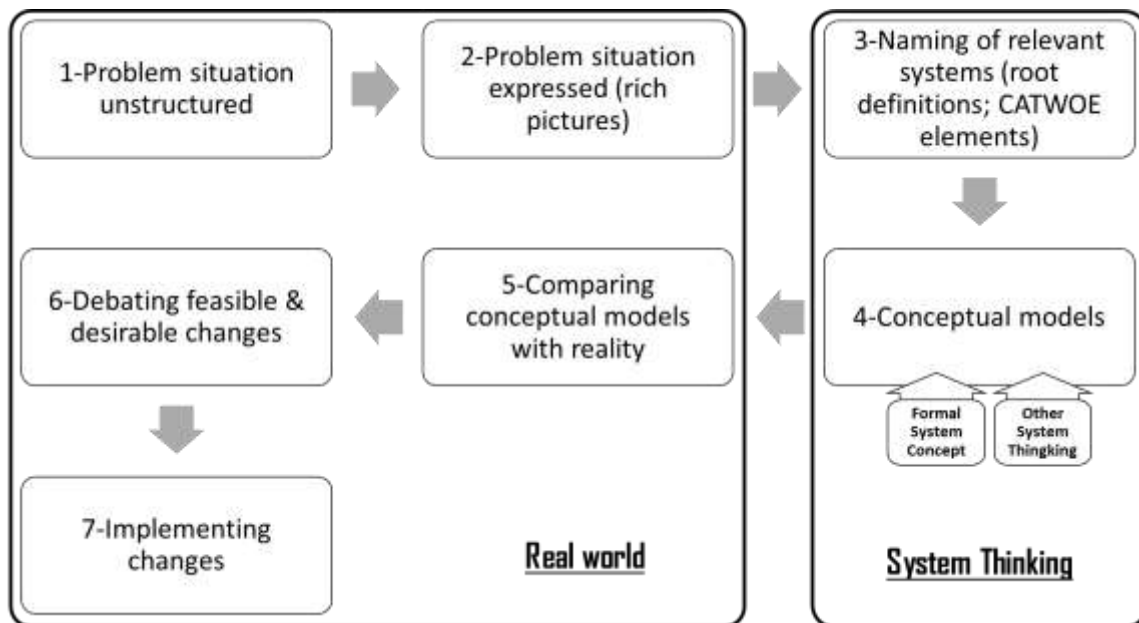

Figure 1: Stages of Soft System Methodology

Results and Discussion
Part of the **first stage** in the SSM method is the unstructured problem situation, where the current conditions related to research questions will be described. Government internal audit institutions in Indonesia referred to as APIP (Government Internal Auditors) include:

1. Inspectorate General (at ministries/agencies),
2. Bawasda/Regional Supervisory Agency (at the district/city government), and
3. BPKP (Financial and Development Supervisory Agency).

Internal supervisory functions within ministries/agencies including the Ministry of Religion are carried out among others in the form of audits, reviews, monitoring, and other supervisory activities. In carrying out the monitoring program, IIA (The Institute of Internal Audit) requires Government Internal Auditors to meet nine requirements, namely: Organizational independence; A formal mandate; Unrestricted access; Sufficient funding; Competent leadership; Staff objectives; Competent staff; Stakeholder support; and Professional audit standards. [11]

The competence of an auditor can be seen mainly from educational background, training and experience. An auditor has at least graduated from a bachelor's degree education (S1/D4) and has attended the Auditor Functional Position training. Meanwhile, the audit experience can be seen from the length of time the person concerned has worked in the audit/supervision field, both administrative (secretarial) and other audit tasks. Based on the level of education, 21.21% of the IG auditors of the Ministry of Religion have completed a bachelor's degree, while 76.62% have a bachelor's degree.

In the PAN-RB Ministerial Regulation Number 38 of 2018 concerning the Measurement of the Professionalism Index of the State Civil Apparatus and the Regulation of the State Civil Service Agency

Number 8 of 2019 concerning Guidelines and Procedures for Measuring the Professionalism Index of the State Civil Apparatus, that in measuring the ASN professionalism index, the calculation of the sum is the total amount the result of the multiplication of the weights of the dimensions/indicators multiplied by the score/value of each dimension/indicator answer. The measurement of the ASN Professionalism Index uses the following formula:

$$IP = \sum_{i=1}^{4} IP_i$$

$$IP_1 = W_{1j} * R_{1j}$$
$$IP_1 = W_{2k} * R_{2k}$$
$$IP_1 = W_{3l} * R_{3l}$$
$$IP_1 = W_{4m} * R_{4m}$$

Figure 2: Formula of the Professionalism Index

The results of the questionnaire showed that the investigative auditor professionalism index at the Ministry of Religion was in the medium category with an index of 74.67. The highest value of the professionalism index is 80 and the lowest value is 70.

Rich Pictures (Stage 2)

Stage 2 in SSM is expressing a problem situation (problem situation expressed) in which the data/information obtained from the subject and object of research are expressed in the form of an image or known as a rich picture. Checkland states that by making a rich picture in the form of a rich picture, it can be more easily identified as well as telling a condition or condition that is expressed by the object of research more fully than described in words, making it easier for researchers to conduct analysis in the following steps. Next, the researcher structured the problem situation (structured problem) with the aim of forming a new problem situation structure that was mapped in the form of a rich picture. So that a rich picture will be formed that is able to describe the condition or situation (in this case the problem) that is happening and also describes the ideal conditions of the existing problems. Where will be seen the relationship between each condition and the alternatives that can be offered to research subjects to improve the problems that have been described. Therefore, there are no specific norms or rules in making rich pictures, making it easier for researchers to interpret conditions according to the creativity of researchers and put them in the form of images, symbols, lines and so on. Thus, it is hoped that it can assist researchers in making identification, analysis, alternative models, recommendations in research. [12]

However, in making a rich picture, it is expected to be able to describe and identify two main conditions that form the basis of the researcher. First, researchers must be able to reveal what resources are used during the process of the object of research, besides that researchers must also know how and what standards (SOPs) or work mechanisms are being carried out, what form of governance is in place, and of course who will do it. play a role in it. Second, researchers must obtain information/data about how the evaluation is carried out both on the working mechanism, planning, and so on. However, these two conditions are not an absolute must in conducting SSM research. Because researchers can develop freely according to the conditions and developments in the research process, especially when researchers get information and data both when conducting direct observations, survey results, opinions from sources when conducting interviews, deepening material related to regulations, library books, or others. Therefore, in making a rich picture, researchers must consider three actors/parties related to the research subject. First, the client is the party who has a role as the cause of a condition and causes the next condition. Second, the practitioner is the party who has the task of carrying out the new condition. Third, the owner of the issues addressed or the issue owner is the main character who has the most important influence and can influence and determine the direction of the results of this study. [12]
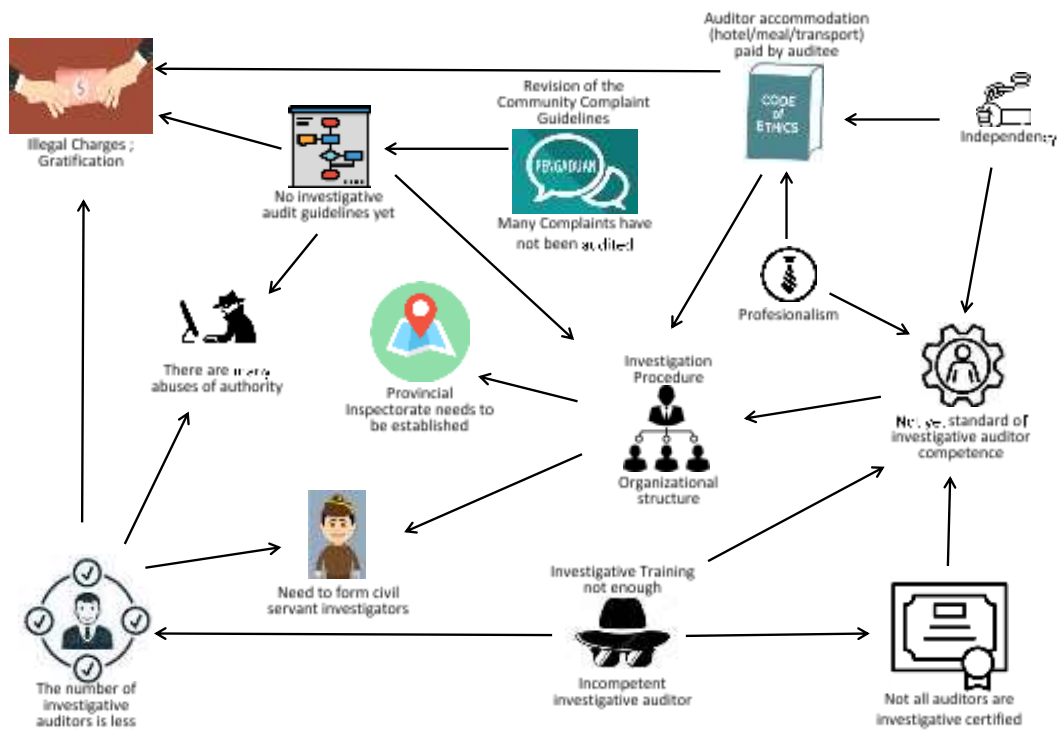
Figure 3: Rich picture

Building a definition related to the problem situation (Stage 3)
The third stage of SSM is to build a definition related to the problem situation (selecting and naming relevant systems), where the researcher enters the system thinking through two stages, namely determining the root definitions. Root definitions (RDs) reflect the diversity of perspectives of actors in order to improve conditions that are accommodative. At this stage a conversion process occurs where the PQR formula can be used to convert input into output using the PQR formula, "do P by Q in order to help achieve R, where PQR answers the questions: What? How? And why?". Based on the research questions, a root definition was made as follows:

Table 1: Root Definition

Focus	Root Definition	Activities
Auditor professionalism	Auditor competency standard	Auditor competency formulation (P) by compiling auditor competency dictionary (Q) to ensure APIP audit standard (R)

In order to be able to carry out the duties and responsibilities professionally, it is necessary to have the qualifications of the auditor's competence to carry out supervisory duties in accordance with the level of his position. The qualification of the auditor's competence needs to be regulated in an auditor's competency standard. The Decree of the Head of the State Personnel Agency (BKN) Number: 43/KEP/2001, July 20, 2001, concerning Standards of Competence for Structural Positions for Civil Servants Article 1 states as follows: (a) competence, namely the abilities and characteristics possessed by a Civil Servant (civil servants) in the form of knowledge, skills, and behavioral attitudes required in carrying out their duties, (b) general competence,

Therefore, an investigative auditor must have the competence and use his expertise so as to ensure the quality of the investigative audit of the Ministry of Religion. In carrying out these duties, the auditor needs to be provided with references that can direct and control the implementation of the audit so as not to deviate from the regulations and achieve the expected goals.

Table 2: CATWOE Root Definition

Customers	Auditor, Inspectorate General Ministry of Religion
Actors	Auditor competency dictionary compilation team, Auditor
Transformation	Auditor competency dictionary available
Weltanschauung	Guarantee the quality of the quality standards of audit results
Owner(s)	Inspector General, Inspector
Environment	Limited number of auditors, audit budget system

Building a Conceptual Model (Stage 4)

At stage 4 in SSM is a conceptual model (building a conceptual model) based on the root definition that has been identified through the CATWOE for further making a series of activities or instruments.

Based on the answers of 30 respondents, the auditor's perceived competency value (scale 1-5) was 4.27. This value is obtained from the average value of the four indicators, as shown in the following figure.
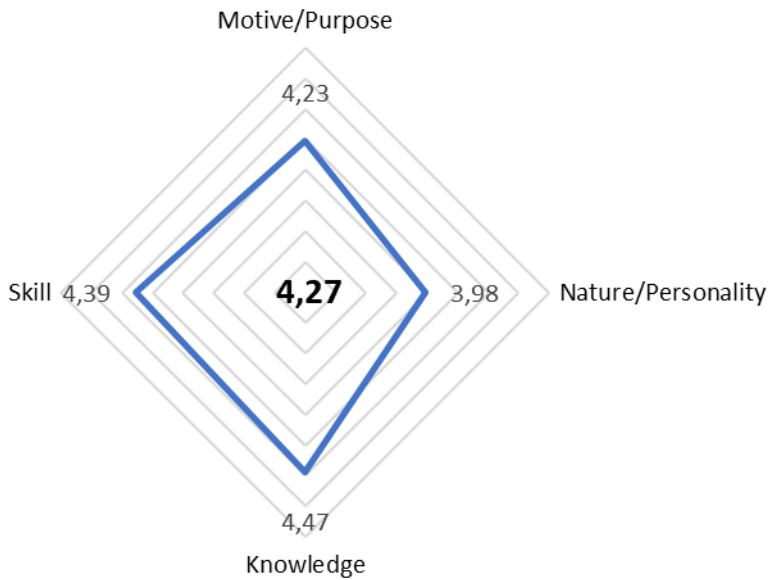

Figure 4: Investigative Auditor Competence Perception

This shows a positive level of understanding for respondents who are auditors that competence is needed in carrying out audit tasks. Although the lowest value was obtained from the "personality trait" indicator (3.98), this is still understandable.

Likewise, the independent perception obtained a value of 4.31 (scale 1-5) consisting of four indicators, namely a) objective, b) no influence, c) no pressure/intervention and d) organizational support. The "objective" indicator is the lowest perception value is 4.06 but this value is still included in the category of good perception.
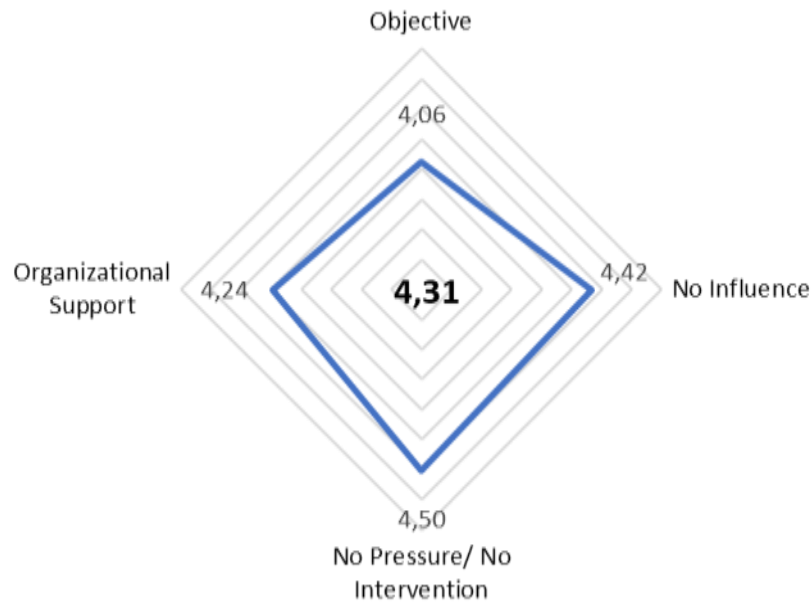
Figure 5: Investigative Auditor's Independent Perception

Comparing conceptual models with real conditions (Stage 5)
At this stage, a comparison of the conceptual model with real conditions is carried out. The results of the comparison of the conceptual model (transformation) of Auditor Competency Standards are described in the following table.

Table 3: Comparison of RD Conceptual Model Auditor Competency Standards

No	Activity	How	Who	Result	Alternative
1	Make a SK for the Compiling Team of Auditor Competency Standards (consisting of elements from the Inspectorate General, the Civil Service Bureau, the Ortala Bureau and the Legal Bureau)	Meeting	Head of Ortala Bureau (Secretary General)	Good	Consultation
2	Compilation of data in the form of regulations and literature related to Auditor Competency Standards	Meeting/ Discussion	Team	Good	Consultation
3	Regulatory review: a. Law 5 2014 ASN b. PP 11 2017 PNS Management c. Presidential Decree 87 1999 Clump of JF PNS d. Permenpan 38/2017 - Competency Standards for ASN Positions e. Permenpan 220/M.PAN/7/2008 – JFA and its credit score f. Perka BPKP Per-211/K/JF/2010 – Competency Standards g. APIP Auditing Standard – AAIPI h. Kep-005/AAIPI/DPN/2014 APIP Code of Ethics – AAIPI i. KMA 1004/2017 – Code of Ethics for Auditors of the Inspectorate General of the Ministry of Religion	Meeting/ Discussion	Team	Good	Consultation of the Civil Service Bureau, Ortala Bureau, Legal Bureau, Inspectorate General, BPKP
4	Formulating the concept of Kep. Inspector General of Auditor Competency Standards	Meeting/ Discussion	Team	Good	Consultation of the Civil Service

No	Activity	How	Who	Result	Alternative
5	Compilation of Kep. Inspector General				Bureau, Ortala
6	Harmonization of the concept of Kep. Inspector General				Bureau, Legal Bureau,
7	Improvement and refinement of the concept of Kep. Inspector General				Inspectorate General, BPKP
8	Approval of Kep. Inspector General of Auditor Competency Standards				

Establishing Decent and Desired Changes (Stage 6)

At this stage, changes are formulated and steps can be taken to implement the model that has been prepared. The results of the formulation of the concept of Auditor Competency Standards consist of 1) managerial competence, 2) socio-cultural competence; and 3) technical competence, as shown in the following table:

Table 4: Indicators of Auditor Competency Level

Elements of Competence	Auditor Functional Position				
	Main	Intermetiady	Junior	First	Supervisory
Managerial Competence					
a. Integrity	5	4	3	2	2
b. Cooperation	4	4	3	2	1
c. Communication	4	4	3	2	2
d. Results Orientation	4	4	3	2	1
e. Public service	4	4	3	2	1
f. Development of self and others	4	4	3	2	1
g. Managing Change	4	4	3	2	1
h. Decision-making	4	4	3	2	1
Socio-Cultural Competence					
a. Nation's Glue	5	4	3	2	2
b. Harmonization of Diversity	5	4	3	2	1
c. Maintaining the Image of the Ministry of Religion	5	4	3	2	1
Technical Competence					
Mandatory Competencies	Quality control	Technical control	Team leader	Members	Members
Core Competencies:					
a. Competence in Internal Control, Risk Management and Public Sector Governance	(1-30)	(1-30)	(1-28)	(1-28)	(1-21)
b. Competency in Supervision Strategy	(1-19)	(1-19)	(1-16)	(1-15)	(1-13)
c. Competency in the Field of Monitoring Results Reporting	(1-9)	(1-8)	(1-7)	(1-3)	(1-3)
d. Professional Attitude Field Competence	(1-11)	(1-10)	(1-10)	(1-8)	(1-8)
Supporting Competencies:					
a. Communication Competency	(1-11)	(1-10)	(1-9)	(1-4)	(1)
b. Competence in the Field of Government Environment	(1-5)	(1-5)	(1-5)	(1-5)	(1-5)
c. Supervision Management	(1-19)	(1-14)	(1-7)	(1-4)	(1-4)

The elements of competence are described based on the level of the auditor's functional position in accordance with the level of competence and behavioral indicators or what is known as the Competency Dictionary, as follows:

a. *Managerial Competencies*, is knowledge, skills, and attitudes/behaviors that can be observed, measured, developed to lead and/or manage organizational units.

1) Integrity. Consistently behave in accordance with organizational values, norms and/or ethics, and be honest in relationships with management, co-workers, direct subordinates, and stakeholders, creating a high ethical culture, being responsible for actions or decisions and the risks that come with them.

2) Cooperation. Ability to establish, foster, maintain effective working relationships, have a commitment to help each other in completing tasks, and optimize all resources to achieve the organization's strategic goals.

3) Communication. Ability to explain views and ideas clearly, systematically accompanied by logical arguments inappropriate ways, both orally and in writing; ensure understanding; active and effective listening; persuading, convincing and persuading others in order to achieve organizational goals.

4) Results Orientation. Ability to maintain a high personal commitment to complete tasks, reliable, responsible, able to systematically identify risks and opportunities by paying attention to the relationship between planning and results, for the success of the organization.

5) Public service. Ability to carry out government tasks, development and activities to fulfill public service needs in a professional, transparent manner, following service standards that are objective, neutral, impartial, non-discriminatory, and not influenced by personal/group/group/political party interests.

6) Development of self and others. Ability to increase knowledge and perfect self-skills; inspire others to develop and perfect knowledge and skills relevant to work and long-term career development, encourage a willingness to learn throughout life, provide advice/assistance, feedback, guidance to help others to develop their potential.

7) Managing Changes. Ability to adapt to new or changing situations and not rely excessively on old methods and processes, take action to support and implement change initiatives, lead change efforts, take personal responsibility to ensure changes are implemented effectively.

8) Decision-making. Make good decisions in a timely manner and with confidence after considering the precautionary principle, formulated systematically and thoroughly based on various information, alternative solutions to problems and their consequences, and are responsible for the decisions taken.

b. *Socio-Cultural Competence*, is knowledge, skills, and attitudes/behaviors that can be observed, measured, and developed related to the experience of interacting with diverse societies in terms of religion, ethnicity and culture, behavior, national insight, ethics, values, morals, emotions and principles, which must be fulfilled by each position holder to obtain work results in accordance with the roles, functions and positions.

1) National Adhesive. Ability to promote tolerance, openness, sensitivity to individual/group differences in society; able to be an extension of the government's aim in uniting the community and building psychological social relations with the community in the midst of Indonesia's pluralism so as to create strong attachments between ASN and stakeholders as well as among the stakeholders themselves; maintain, develop, and create a sense of unity and integrity in the life of society, nation and state of Indonesia.

2) Harmonization of Diversity. Understand, accept, and be sensitive to individual differences. Treat all people fairly with respect, regardless of gender, ethnicity, religion, birth origin, status or position.

3) Maintaining the Image of the Ministry of Religion. Recognizing and understanding the vision and mission of the Ministry of Religion, it is hoped that civil servants of the Ministry of Religion will be able to become models in behaving and acting. People who are effective in this competency follow, and encourage others to follow the guidelines, processes and regulations established by the organization. They set a good example by consistently working within the boundaries of the guidelines to achieve their work.

c. *Technical Competence* standards of knowledge, skills, and attitudes/behaviors that can be observed, measured and developed that are specific to the technical field of the position.

1) Mandatory Competencies

Table 5. Mandatory Competencies

Level	Description

	Level		Description
1	Main Auditor	Quality Control	Controlling the quality of the implementation of supervision
2	Intermediary Auditor	Technical Control	Controlling the technical implementation of supervision
3	Junior Auditors	Team Leader	Leading the implementation of supervision
4	First Auditor	Member	Carry out supervisory tasks with high complexity
5	Supervisory Auditor	Member	Carry out supervisory tasks of moderate complexity

2) Core Competencies
   - Competence in Internal Control, Risk Management and Public Sector Governance
   - Competency in Supervision Strategy
   - Competency in the Field of Monitoring Results Reporting
   - Competence in the Field of Professional Attitude.
3) Supporting Competencies
   - Communication Competency
   - Competence in the Field of Government Environment
   - Supervision Management

Conclusion

In order to guarantee the quality of audit quality, it is necessary to have an auditor with the specified competency standards including: 1) Managerial Competence which includes elements of integrity; cooperation; communication; results orientation; public service; development of self and others; managing change; and decision making; 2) Socio-Cultural Competence, consisting of elements of the Nation's Adhesives; Harmonization of Diversity; and Maintaining the Image of the Ministry of Religion; 3) Technical Competencies, consisting of a) Mandatory Competencies; Core Competencies, consisting of four elements, namely: Competence in the Field of Internal Control Risk Management, and Public Sector Governance; Competency in the Field of Supervision Strategy; Competence in the Field of Monitoring Results Reporting; and Competence in the Field of Professional Attitude; b) Supporting Competencies, consisting of three elements, namely: Competence in the Field of Communication; Competence in the field of government environment; and Monitoring Management.

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