



## Technical Assistance in Improving the Capabilities of the Internal Audit Unit (SPI) of UIN Mataram Towards Good University Governance (GUG)

Sirrul Hayati<sup>1\*</sup>, Ceacilia Srimindarti<sup>2</sup>

<sup>1,2</sup> Pendidikan Profesi Akuntansi, Universitas Stikubank

 [sirruhayati85@gmail.com](mailto:sirruhayati85@gmail.com)

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### ABSTRACT

*This service is dedicated to providing technical assistance aimed at enhancing the capabilities of the Internal Supervisory Unit (SPI) at UIN Mataram in order to promote Good University Governance (GUG). The primary concern is that the SPI has limited capabilities in executing its supervisory, risk management, and strategic consulting functions. As a result, the SPI is not fully optimizing its role in ensuring accountability, transparency, effectiveness, and efficiency in university governance. This service aims to provide technical assistance to improve the capacity of the Internal Audit Unit (SPI) of UIN Mataram in order to support the realization of Good University Governance (GUG). The objective of this community service program is to improve the understanding, skills, and institutional capacity of SPI through technical assistance, human resource development, and the establishment of operational standards. The community service methodology involves a participatory approach consisting of the following stages: analyzing the SPI's institutional needs, conducting interactive discussions and case studies, and performing monitoring and evaluation to assess improvements in capability. The results of the activity showed a significant increase in the internal auditors' understanding of risk management, improvement of the audit reporting mechanism, and institutional commitment to strengthening the role of SPI. This assistance also encouraged the growth of a culture of accountability and transparency within the university. Thus, this community service made a real contribution to strengthening the SPI of UIN Mataram towards becoming a competitive, credible, and highly integrity university*

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## A. INTRODUCTION

### Background of the Problem

SPI UIN Mataram is a strategic unit dedicated to ensuring that all university operations adhere to principles of accountability, efficiency, effectiveness, and compliance with regulations. Within higher education institutions, the SPI serves as an extension of the Inspectorate General in carrying out internal campus control tasks. Its primary responsibilities include analyzing and preventing audit issues, which ultimately benefit the university by providing valuable insights into its performance through the internal auditor function. The working environment at SPI reflects professional practices that are highly relevant to public sector accounting (Lestari et al., 2020). This includes the manner in which audit communications are conducted, how reports are prepared and delivered,



and the implementation of prevention and early detection efforts. Enhancing the overall capabilities of the Internal Supervisory Unit (SPI) at the university level is crucial, as it is one of the main pillars supporting Good University Governance (GUG).

Universities, as higher education institutions, not only aim to produce quality graduates but also must ensure transparent, accountable, effective, and efficient governance. The SPI plays a strategic role in guaranteeing that both academic and non-academic processes are executed in accordance with regulations, quality standards, and principles of integrity. (Nopriyanto, 2025)

Improving the capabilities of the SPI encompasses various factors, including institutional aspects, human resources, audit methodology, information technology, and organizational culture.(Wiwik Pratiwi, 2021) With robust capabilities, SPI can fulfill its supervisory function, acting not only as a compliance auditor but also as a strategic partner to university management. This partnership allows for the identification of risks, provision of recommendations for improvement, and support for the achievement of the university's vision and mission.

Universities with highly capable SPI units are better equipped to maintain their reputation, manage potential fraud, and uphold the ethical and moral values that are foundational to higher education.(Aisyah & Surakarta, 2019) Therefore, comprehensively enhancing the capabilities of the SPI is not only a matter of technical oversight but also a strategic investment in fostering a competitive, credible, and ethically driven university environment.

Previous studies generally confirm that strengthening the role of internal audit in higher education institutions is greatly influenced by auditor competence, institutional independence, the application of risk-based audit, and top management support . Most studies focus on mapping SPI capabilities, evaluating internal audit functions, or analyzing factors that influence the effectiveness of supervision. However, these studies have not discussed practical interventions in the form of technical assistance as a structured capacity-building method. In addition, previous research has focused more on evaluating SPI weaknesses without providing a mentoring model that integrates institutional aspects, human resource competencies, audit methodologies, technology, and governance culture. Thus, there is a research gap: a lack of studies that directly examine how technical assistance programs can comprehensively improve SPI capabilities and their contribution to Good University Governance. This community service addresses this gap by implementing participatory technical assistance as a concrete approach to strengthening SPI's strategic role in university governance.

**Relevance of strengthening the capabilities of SPI UIN Mataram with Good University Governance (GUG)**

The relevance of strengthening the capabilities of SPI UIN Mataram with Good University Governance (GUG) lies in the strategic role of SPI as the main guardian of accountability, transparency, effectiveness, and efficiency in university governance. Research results (Aisyah & Surakarta, 2019) state that GUG is very important for higher education institutions to anticipate, design, implement, monitor, and evaluate the effectiveness and efficiency of their policies. From the background described above, universities as higher education institutions not only function to produce quality graduates, but also must ensure that financial management, assets, and academic and non-academic processes are carried out in accordance with regulations and principles of integrity. In this context, SPI UIN Mataram is tasked with ensuring that all work units comply with compliance standards, evaluating performance, and providing risk management-based recommendations for improvement.

Strengthening the capabilities of SPI—in terms of institutions, human resources, audit methodology, information technology, and organizational culture—will increase the effectiveness of internal supervision, which is not only repressive but also educational and consultative (Sukirman & Sari, 2021). This is in line with the principles of Good Governance, which require a strong internal control system as the foundation of modern university governance. With a highly capable SPI, UIN Mataram can be better prepared to face the challenges of accreditation, public fund management, and maintaining public trust. Therefore, strengthening SPI capabilities is an important prerequisite for the realization of credible, competitive, and highly integrity GUG at UIN Mataram.

**Activity Objectives and Targets**

Strengthening SPI is highly relevant to the demands of Good University Governance, which emphasizes transparency, accountability, responsibility, independence, and fairness. Several previous studies have confirmed that strong internal oversight can improve the quality of governance in higher education institutions (Santje et al., 2023). This is in line with (Aisyah & Surakarta, 2019) findings, which show that an SPI with high capabilities not only improves regulatory compliance but also supports risk management and organizational sustainability. Through this service, academics can contribute directly to internal oversight practices in higher education institutions, strengthen the role of the SPI in risk management, and support universities in building credible governance..

**B. METHODS**

This service activity was carried out using a participatory and collaborative approach, which emphasized direct involvement between the author, SPI internal auditors, and the academic community of UIN Mataram. This method was chosen to ensure that the solutions offered were truly in line with the needs and actual conditions of SPI, so that the results were not only theoretical but also applicable.

The improvements achieved in strengthening the SPI of UIN Mataram can be theoretically explained through the concepts of Good University Governance (GUG) and the Internal Audit Capability Model (IA-CM). The increased understanding of risk management, enhanced audit reporting mechanisms, and greater institutional commitment align with the core principles of



Good Governance – particularly accountability, transparency, effectiveness, and integrity – by enabling clearer responsibility structures, reducing information asymmetry, and improving the efficiency of audit processes. When positioned within the IA-CM framework, the initial condition of SPI, which reflected characteristics of Capability Level 2 (Infrastructure), began to shift toward Level 3 (Integrated) as technical assistance helped standardize audit procedures, strengthen the application of risk-based auditing, and institutionalize more consistent audit practices. These developments also demonstrate early elements of Level 4 (Managed), particularly in the emergence of performance-oriented audit practices and reinforced institutional support. Overall, the intervention shows that improving internal audit capability directly enhances governance quality, enabling SPI to evolve from a compliance-focused unit into a strategic, risk-aware function aligned with international standards for internal auditing in higher education.

## **1. Participatory Observation**

Participatory observation is a method that actively involves individuals in internal oversight activities while directly observing processes and dynamics in the field. This method does not rely solely on passive observation, but also involves active participation in carrying out technical tasks related to the Internal Oversight Unit (SPI). The main objective of this approach is to understand actual practices in internal monitoring and evaluate the extent to which the SPI contributes to improving transparency, accountability, and efficiency in university governance, often referred to as Good University Governance. The types of participatory observation activities carried out include reviewing financial and non-financial documents, conducting internal audits, analyzing financial reports, monitoring the implementation of internal control systems, and conducting compliance audits in accordance with regulations and Standard Operating Procedures (SOP).

## **2. Documentation Study**

According to Sugiyono (2018), a documentation study is a data collection method that involves recording or reviewing internal and external documents as valid and reliable sources of information. The documents reviewed may include written materials, images, or important works related to the subject or research activity. In the context of this internship, data collection methods include written documents, archives, reports, guidelines, and other official records. Documentation studies are used to gain a comprehensive understanding of the structure and operational mechanisms of the internal audit unit (SPI), internal oversight and accountability policies, and the implementation of Good University Governance (GUG).

## **3. Structured and Semi-Structured Interviews**

Interviews are a method of data collection conducted through direct interaction between the interviewer (intern) and the source to obtain in-depth, relevant, and factual information. The interviews used in this internship are:

- Structured, i.e., interviews with a fixed and standard list of questions for all sources. Used to systematically compare answers between work units. The data sought from this internship activity is related to concrete information about the procedures, policies, and activities of the SPI UIN Mataram work unit in improving SPI capabilities. In this case, the author conducted interviews with the chair and secretary of SPI UIN Mataram.
- Semi-structured, which are interviews with open-ended and flexible questions, allowing



the author to explore topics more broadly and deeply based on the respondents' responses. The data obtained is related to the respondents' explanations, narratives, and real experiences regarding the implementation of tasks, obstacles, and supervisory practices at SPI UIN Mataram.

#### **4. Training and Technical Guidance.**

The core stage of community service is carried out in the form of training and technical guidance that is applicable. The material provided includes risk-based auditing, risk management, university governance, as well as communication techniques and audit report preparation. Training is delivered through workshops, while technical guidance is provided directly by assisting SPI auditors in reviewing documents, conducting audits, and preparing reports. This aims to ensure that participants not only understand the theory but are also able to implement it in a real-world context.

#### **5. Interactive Discussions and Case Studies.**

To reinforce participants' understanding, the activities are complemented by interactive discussions based on real case studies faced by the SPI. This method encourages participants to think critically, find alternative solutions, and share experiences related to oversight issues in their work units. Case studies help internal auditors see the connection between governance principles and daily oversight practices, so they are better prepared to face audit challenges in the university environment.

#### **6. Monitoring and Evaluation.**

The final stage is monitoring and evaluation, which aims to measure the effectiveness of the mentoring program. Assessments are conducted using questionnaires, interviews, and reviews of SPI work reports. The evaluation focuses on improving auditor understanding, improving the quality of audit reporting, and the extent to which the principles of accountability and transparency have been internalized in the work unit. The evaluation results are then used as feedback for continuous improvement, so that the strengthening of the SPI can be carried out systematically and sustainably).

### **C. RESULTS AND DISCUSSION**

#### **SPI UIN Mataram**

Strengthening the capabilities of SPI—in terms of institutions, human resources, audit methodology, information technology, and organizational culture—will increase the effectiveness of internal supervision, which is not only repressive but also educational and consultative. This is in line with the principles of Good Governance, which require a strong internal control system as the foundation of modern university governance. With a highly capable SPI, UIN Mataram can be better prepared to face the challenges of accreditation, public fund management, and maintaining public trust. Therefore, strengthening SPI capabilities is an important prerequisite for the realization of credible, competitive, and highly integrity GUG at UIN Mataram.

One form of internal supervision carried out by the Internal Supervisory Unit (SPI) is the implementation of internal audits. Internal audits play a strategic role because they aim to provide added value in achieving organizational goals and targets. Through internal audits, the SPI is expected to improve compliance, effectiveness, efficiency, and economy in the



implementation of the tasks and functions of the Ministry of Religious Affairs. In addition, internal audits serve to strengthen the effectiveness of risk management and internal control systems so that the implementation of tasks and functions can run in a more focused and controlled manner. Internal audits also play an important role in encouraging the creation of clean governance in the implementation of the tasks and functions of the Ministry of Religious Affairs, free from corruption, collusion, and nepotism (KKN). Furthermore, internal audits provide reasonable assurance that the programs and activities carried out are not only effective and economical, but also in accordance with the provisions of laws and regulations. Thus, internal audits conducted by SPI are an important instrument in realizing good, transparent, and accountable governance.

### **Strengthening the Capabilities of SPI UIN Mataram**

Based on the government program related to the need for a strong internal control system in higher education institutions, this has become a major focus, especially in state-owned religious universities (PTKN) under the Ministry of Religious Affairs (Kemenag) of the Republic of Indonesia. UIN Mataram is one of seven state-owned Islamic universities (PTKIN) that have been selected as pilot projects in the SPI capability improvement program. Based on interviews with the chair and secretary of the SPI at UIN Mataram, Dr. Gazali and Mrs. Dewi Sartika Nasution, there are several reasons why SPI UIN Mataram was chosen as one of the pilot projects for SPI capability enhancement, namely, the Rector of UIN Mataram is the chair of the Rector Forum, UIN Mataram is the representative of Eastern Indonesia, and SPI UIN Mataram has sufficient human resources in terms of quantity.

The Inspectorate General of the Ministry of Religious Affairs has selected UIN Mataram as one of seven PTKINs that will become pilot projects for strengthening the Internal Audit Unit (SPI). Starting on October 2, 2023, the Inspectorate General team, together with the public relations team, visited the UIN Mataram campus to help formulate efforts aimed at developing good university governance.

### **Evaluation of SPI UIN Mataram**

The improvement in the capabilities of SPI UIN Mataram can be seen from the following three aspects;

#### **1. Institutional**

It is concluded that UIN Mataram has demonstrated a real commitment to strengthening SPI capabilities through the signing of an institutional commitment that marks the transformation of the SPI's role from merely an internal auditor to a strategic partner of university management in realizing Good University Governance (GUG). This commitment was followed up with concrete steps in the form of drafting an Internal Audit Charter (IAC) through Rector's Decree No. 3797 of 2023, which confirms the position, independence, and scope of work of the SPI, as well as the development of Standard Operating Procedures (SOP) based on best practices in internal auditing in accordance with Decree No. 2508 of 2023 to ensure consistency, efficiency, and quality of supervision. Additionally, assistance from the Inspectorate General of the Ministry of Religious Affairs has encouraged the SPI of UIN Mataram to achieve level 2 institutional capability, marked by the formation of a formal structure, systematic audit documents, and the initial involvement of human resources in compliance audits, although the implementation of risk-based audits and an integrated audit information system remains a challenge. These findings indicate that although it is still in the early stages of strengthening, UIN Mataram has a clear strategic direction to build a value-added, accountable, and sustainable internal oversight system as the foundation for transparent, effective, and efficient university governance.



These findings show that the steps taken to strengthen the capabilities of the SPI UIN Mataram are in line with the principles of Good University Governance. In terms of accountability, the preparation of the Internal Audit Charter (IAC) and Standard Operating Procedures (SOP) ensures that each supervisory function has a clear legal basis and is accountable. This also supports the principle of transparency, as reflected in the signing of an official commitment by the Rector and the Chair of the SPI, as a form of openness on the part of the university leadership in formally supporting the strategic role of the SPI. The principle of responsibility is evident in the technical assistance provided by the Inspectorate General of the Ministry of Religious Affairs, which demonstrates the university's seriousness in implementing governance obligations in accordance with national capability standards. In addition, the preparation of the IAC also reinforces the principle of independence by placing the SPI in a position that is autonomous from operational units, so that audit results are more objective and free from intervention. The principle of fairness is reflected in the consistent application of applicable oversight standards to all work units without discrimination, ensuring that each unit receives equal treatment in the audit process. Finally, the SPI's achievement of capability level 2 indicates efforts toward effective and efficient oversight governance, despite challenges such as limited human resources and the absence of an integrated audit system. Thus, it can be concluded that the steps taken to strengthen SPI at UIN Mataram not only increase institutional capacity but also serve as an important foundation for the realization of a university that is transparent, accountable, fair, and oriented towards sustainable performance in accordance with GUG principles.

## 2. Human Resources

Based on direct interaction with SPI during the service, it was found that strengthening the capabilities of SPI UIN Mataram has been carried out systematically through various development programs organized by the Inspectorate General of the Ministry of Religious Affairs. During the period of October 16-26, 2023, SPI received technical guidance and intensive assistance covering the preparation of a risk-based audit plan, review of institutional documents such as the Internal Audit Charter and SOP, and risk-based audit techniques. In addition, SPI was also involved in risk management workshops and the preparation of university risk maps, as well as participating in training at other campuses related to SPIP, audit communication, CRMP, and BMN and Barjas management. These efforts were reinforced by the internalization of a culture of continuous learning through regular discussions, the preparation of reflective reports, and sharing sessions with other PTKIN SPIs.

These findings confirm that SPI UIN Mataram has integrated a human resource competency enhancement approach with more professional and adaptive institutional practices. Strengthening SPI capabilities through the development of professional and integrity-based human resources is a key prerequisite in supporting the implementation of Good University Governance (GUG). Increased competence not only enables SPI to provide strategic recommendations and mitigate the risk of misuse of university resources, but also strengthens the principles of accountability, transparency, effectiveness, and integrity in university governance as a whole.

## 3. Quality of Supervision

Based on interviews conducted, it was found that strengthening the capabilities of SPI UIN Mataram has brought significant changes to internal supervision functions. Pre- and post-audit tasks that were previously the focus of SPI are now transferred to the Commitment Making Officer (PPK), while the role of SPI is directed at more strategic and comprehensive



audits of compliance with legislation. The audit results are submitted directly to the Rector and the Inspectorate General of the Ministry of Religious Affairs, thereby strengthening institutional accountability. In addition, starting in 2024, SPI will implement an additional program in the form of monitoring KIP scholarships and handling public complaints (Dumas), in accordance with the direction of the Inspectorate General of the Ministry of Religious Affairs. This effort is in line with the agenda of digitizing reports and delegating some of the supervisory functions to the SPI, which aims to improve effectiveness, efficiency, transparency, and accountability within UIN Mataram. With these steps, the SPI plays an important role in supporting the Rector's vision of making UIN Mataram a superior, accountable, and competitive educational institution.

### **Standard Operating Procedures (SOP)**

The findings regarding Standard Operating Procedures (SOP) at SPI UIN Mataram show that the preparation and implementation of SOPs are quite comprehensive and in line with external regulations and the Internal Quality Assurance System (SPMI). SPI has SOPs covering various important areas, such as BLU fund disbursement, BMN audits, preventive audits, financial audits, HR audits, and organizational audits. In addition, the periodic review and updating of SOPs demonstrates SPI's commitment to making SOPs an adaptive work guideline, not just an administrative document. This condition indicates that SPI has reached a mature level of capability, capable of strengthening the university's accountability, transparency, and performance standards. However, it is still necessary to strengthen the quality of SOPs to be more responsive to digital transformation, the implementation of risk-based audits, and integration with technology-based monitoring systems. The current SOPs can serve as a strong foundation for SPI in strengthening Good University Governance practices.

### **SPI Achievements**

SPI UIN Mataram's achievements in terms of enhancing its strategic role in governance have begun to play an active role not only as an administrative supervisor but also as a strategic partner in strengthening university governance. This can be seen from SPI's involvement in planning and reviewing work programs and its participation in strategic university forums. In terms of strengthening human resource competencies, significant progress has been made, ranging from training, technical guidance, and capacity building through training from the Inspectorate General of the Ministry of Religious Affairs. Several SPI members have participated in risk-based audit training, the use of audit applications, and understanding the latest regulations. In addition, the SPI has successfully compiled a number of SOPs related to supervision activities, internal audits, and follow-up on supervision results. This reflects systematic efforts towards work standardization and process transparency.

### **Challenges SPI UIN Mataram**

Despite improvements following the enhancement of SPI capabilities, SPI UIN Mataram still faces a number of crucial challenges. One of the main challenges is the limited number and competence of SPI human resources, which are not yet sufficient to optimally carry out comprehensive oversight functions across all work units. In addition, SPI does not yet have an integrated audit information system (such as e-audit or online reporting applications), so the audit process still relies on manual methods that are time-consuming and labor-intensive. Apart from human resources and audit information systems, another challenge for SPI is that the implementation of risk-based audits has not been carried out comprehensively and optimally due to limitations in data and institutional risk information systems.

**Proposed Design**

As a form of contribution to strengthening the SPI institution, the author has compiled a proposed design for the development of SOPs in the form of improvements and enhancements to the existing SOP documents at SPI UIN Mataram. Several proposals for SOP development at SPI UIN Mataram are as follows:

1. Create a planning SOP, namely the preparation of a risk-based Annual Audit Plan/RAT, with the aim of preparing an annual audit plan that takes into account high-risk areas.
2. Create a quality control SOP, because the UIN Mataram SOP does not yet have a system to ensure the quality of reports before publication, so a Quality Control Audit SOP is needed.
3. Reporting SOPs, because there are no standard rules regarding the format, distribution, and authorization of reports, it is necessary to have SOPs for reporting audit results.
4. SOP for follow-up monitoring, because there is no official mechanism to ensure that SPI recommendations have been implemented by work units/faculties, an SOP for monitoring and evaluating follow-up recommendations is needed.

In addition to improving SOPs, SPI UIN Mataram also needs to strengthen SPI capabilities through the development of professional and integrity-based human resources, which is a key prerequisite in supporting the implementation of Good University Governance (GUG). Previously, human resources (HR) at the Internal Supervisory Unit (SPI) of UIN Mataram were limited, with only eight people and no auditors with special qualifications. In addition, the training that had been conducted to improve HR competence was still only at a basic level and had not yet reached a professional level. These limitations meant that the internal supervisory function could not yet run optimally in accordance with the demands of good university governance. Therefore, strategic steps were needed to develop SPI HR in line with the organization's capability needs. Recommendations for strengthening include: first, increasing the number of personnel in line with the increasingly complex workload of supervision; second, improving competence through continuous training, both in technical aspects of auditing and supporting soft skills; third, providing support for internal auditor professional certification as a form of quality and credibility assurance; fourth, utilizing information technology in the audit process to improve the efficiency and accuracy of supervision. With these steps, it is hoped that SPI UIN Mataram can strengthen its capabilities in supporting the realization of transparent, accountable, and competitive university governance. In addition to improving SOPs, SPI UIN Mataram also needs to strengthen SPI capabilities through the development of professional and integrity-based human resources, which is a key prerequisite in supporting the implementation of Good University Governance (GUG). The human resources (HR) of the Internal Supervisory Unit (SPI) of UIN Mataram were previously limited, with only eight people and no auditors with special qualifications. In addition, the training that had been conducted to improve HR competence was still at a basic level and had not reached a professional level. These limitations meant that the internal supervisory function could not yet function optimally in accordance with the demands of good university governance. Therefore, strategic steps are needed to develop SPI HR to align with organizational capability requirements. Recommendations for strengthening include: first, increasing the number of personnel in line with the increasingly complex workload of supervision; second, improving competencies through continuous training, both in technical aspects of auditing and supporting soft skills; third, providing support for internal auditor professional certification as a form of quality and credibility assurance; fourth, utilizing information technology in the audit process to improve the efficiency and accuracy of supervision. With these steps, it is hoped that SPI UIN Mataram can strengthen its capabilities

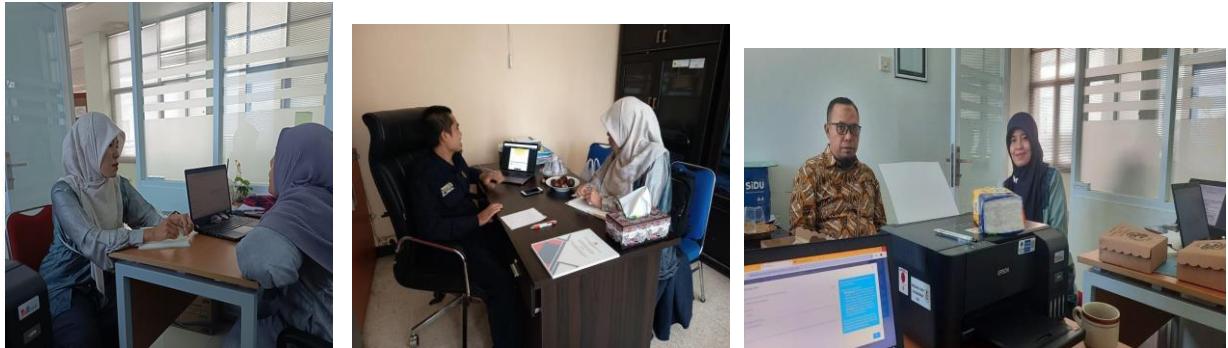


in supporting the realization of transparent, accountable, and competitive university governance.

Figure 1. Discussion

#### D. CONCLUSION

SPI UIN Mataram has shown significant progress in strengthening its institutional framework



through the development of an Internal Audit Charter and SOPs, increasing human resource capacity through training, and actively participating in university strategic planning. However, SPI still faces challenges in the form of limited human resources, which do not yet have certified auditors and advanced-level professionals, suboptimal implementation of risk-based audits and digital monitoring systems, and the need to transform SOPs to be more adaptive. In addition, audit results still need to be maximized as an instrument for continuous improvement, and existing achievements must be maintained so that the SPI can truly institutionalize its role as a strategic partner of the university in realizing transparent, accountable, and competitive governance. Overall, the implementation of oversight activities by the SPI demonstrates a strong commitment to promoting accountability, transparency, and the effectiveness of university governance.

#### Recommendations and Follow-up Suggestions

To strengthen the capabilities of SPI UIN Mataram in the future, several strategic suggestions can be proposed. First, it is necessary to increase and improve the competence of SPI human resources, particularly through advanced training and professional internal audit certification. Second, the development and implementation of a digital-based audit information system such as e-audit is essential to support the efficiency and accuracy of the supervisory process. Third, SPI needs to expand the scope of risk-based audits by building a comprehensive and integrated institutional risk database. Fourth, SOPs need to be refined periodically to keep pace with institutional dynamics and the latest regulations. Finally, the involvement of the SPI in university strategic forums needs to be continuously strengthened so that the SPI functions not only as a supervisor but also as a strategic partner in the formulation of university policies.

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## F. AUTHOR CONTRIBUTIONS

**Sirrul Hayati** is a designer of educational activities, Playing an active role in the planning, implementation, and evaluation of the mentoring program. The author contributed to identifying SPI needs through document analysis, interviews, and observation, thereby enabling the formulation of a targeted mentoring program. The author also assisted in the preparation of recommendations for strengthening SPI's capabilities, particularly in relation to improving SOPs and implementing risk-based audits. This contribution not only adds value to SPI UIN Mataram, but also serves as a tangible implementation of accounting, auditing, and university governance knowledge, thereby supporting the achievement of more effective Good University Governance practices..

**Cecilia Srimindarti** as an academic facilitator and activity director. Providing methodological guidance from the planning stage, including formulating the focus of the issue, objectives, and mentoring design to suit the needs of SPI and the principles of Good University Governance. In addition, helping to ensure that the approach used has a strong academic basis through literature reviews and relevant policy references.

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