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Evaluation of the Training Program on Village Financial Management Auditing in Support of Competency Development for Participants from Government Agencies at the BPK RI Education and Training Center for State Financial Audit

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Abstract: Evaluating the delivery of training is essential for gathering feedback on participants' experiences and identifying areas for improvement. This study aims to describe the assessments and suggestions provided by participants during the Training on the Audit of Village Financial Management, conducted at the Education and Training Center for State Financial Audit (Badiklat PKN) of the Audit Board of the Republic of Indonesia (BPK RI). A qualitative descriptive approach was employed, utilizing secondary data from participant evaluation documents for Batch 2 (June 22–26, 2026) and Batch 3 (July 20–24, 2026). Open-ended comments and suggestions were collected from 42 respondents in Batch 2 and 44 respondents in Batch 3. The data were analyzed thematically through repeated reading, initial coding, thematic clustering, and interpretation aligned with the study's objectives. Participant feedback highlighted the need for more case studies and practical audit exercises; appreciation for the facilitators' subject-matter expertise and delivery style; the readiness of technological infrastructure including the integration of artificial intelligence; and the quality of administrative and logistical support. The findings offer valuable insights for refining training design and service delivery. This study is based exclusively on the perceptions and comments captured within the evaluation documents.

Keywords: Training Evaluation, Qualitative Descriptive, Participant Comments, Competency Development

INTRODUCTION

The management of state finances must be conducted in an orderly manner, in compliance with laws and regulations, and must be efficient, economical, effective, transparent, and accountable, as stipulated in Law Number 17 of 2003 concerning State Finance. In the context of auditing, Law Number 15 of 2004 governs the auditing of the

management and accountability of state finances. Meanwhile, the management of village finances follows a distinct regulatory framework, notably through the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. This regulatory framework serves as a crucial context for conducting training on the auditing of village financial management, highlighting the need to ensure that the training material remains relevant to audit tasks (Republic of Indonesia, 2003, 2004; Ministry of Home Affairs of the Republic of Indonesia, 2018).

Developing the competence of government officials is a vital aspect of supporting effective, professional, and accountable public administration. Within the scope of village governance, Law Number 6 of 2014 concerning Villages along with its amendments, including Law Number 3 of 2024 provides the legal framework for the administration of village government. Furthermore, Law Number 20 of 2023 concerning State Civil Apparatus serves as the regulatory context for the management and competence development of state civil servants. In carrying out their governmental duties, officials are expected to possess knowledge and skills that align with both organizational needs and the evolving work environment. Consequently, education and training must be managed systematically and evaluated continuously, allowing for an assessment of the quality of their delivery and their contribution to the work performed (Republic of Indonesia, 2014, 2023, 2024).

From the perspective of public organization and management, an organization must direct its resources and work processes toward established goals. Tompkins (2005) discusses the relationship between organizational theory, management practice, and organizational performance within the context of public management. Ferlie (2017) also highlights the importance of performance measurement and management in the evolution of public management. In this study, evaluation is positioned as a form of feedback to examine the quality of the learning process, the relevance of the material, the effectiveness of facilitation, and the quality of administrative support services. Participant assessments are treated as evidence of their perceptions regarding the process, rather than as direct measures of organizational success or improvements in individual competence.

One area requiring technical competence is the auditing of village financial management. This task demands an understanding of financial management processes, compliance with applicable regulations, and the ability to identify and analyze issues encountered during the audit process. Such competence is essential for officials from various government agencies tasked with auditing, oversight, or other responsibilities related to village financial management. In this context, training should go beyond merely imparting conceptual knowledge; it must also provide participants with opportunities to examine case studies, practice applying procedures, and connect learning materials to the requirements of their professional roles.

The State Financial Audit Education and Training Center (Badiklat PKN) of the Audit Board of the Republic of Indonesia (BPK RI) conducts training on the auditing of village financial management as part of its efforts to develop the competencies of government personnel. The delivery of this training requires a comprehensive review encompassing the quality of the curriculum and instructional methods, the facilitators' ability to convey the material, and the adequacy of the facilities and administrative support provided. Evaluating these various aspects offers insight into the participants' learning experience and serves as valuable input for program managers, helping them to sustain effective practices while refining areas that require further improvement.

Evaluation data from participants in the "Village Financial Management Audit" training specifically Batch 2 (held June 22–26, 2026) and Batch 3 (held July 20–24, 2026) provide an initial source of information for assessing the program's implementation. This data includes ratings for the training materials, facilitators, and overall organization, alongside comments

and suggestions from the participants. Preliminary analysis indicates that participants generally viewed various aspects of the training positively. However, their feedback also highlights a need for more practical application, the use of contextually relevant case studies, better support for applying the material post-training, and improved access to the technology utilized during the sessions. These initial findings underscore the importance of an evaluation approach that goes beyond mere numerical ratings, instead examining the participants' experiences and needs to inform future program improvements.

While participant ratings offer insight into perceptions regarding the quality of the training, they do not, in themselves, prove an increase in competence or a change in performance once participants return to their respective organizations. Therefore, the evaluation must distinguish between participant satisfaction with the training delivery, perceptions of the material's utility, actual learning outcomes, and the application of competencies in the workplace. Making such distinctions ensures that research conclusions do not exceed the available evidence and that any resulting recommendations can effectively target both the improvement of training delivery and the strengthening of post-training outcome evaluations.

Based on this context, this study aims to evaluate the "Village Financial Management Audit" training conducted by the Education and Training Center for State Financial Audit (Badiklat PKN) of the Audit Board of the Republic of Indonesia (BPK RI), specifically in terms of how it supports the competency development of participants from government institutions. The evaluation focuses on participant assessments of the learning materials, facilitators, and overall organization, as well as an analysis of their comments and suggestions to identify both successful aspects and areas requiring improvement. This research is expected to contribute to the development of public administration management studies specifically regarding the evaluation of competency development programs for civil servants while also providing practical recommendations for enhancing the quality of training delivery, with a focus on effectiveness, service quality, and accountability.

METHODS

1. Research Design

This study employs a qualitative descriptive method to evaluate the implementation of training on the audit of village financial management at the Education and Training Center for State Financial Audit (Badiklat PKN) of the Audit Board of the Republic of Indonesia (BPK RI). This approach was selected to describe participants' experiences, assessments, and suggestions, as reflected in the open-ended comments within evaluation documents. The analysis focuses on identifying aspects appreciated by participants, the challenges or needs they expressed, and opportunities for improving the delivery of the training.

The primary data were analyzed qualitatively by thematically categorizing the participants' comments and suggestions. While evaluation scores included in the documents serve as contextual information, they do not form the primary basis for conclusions. The analysis is directed toward understanding the content of the comments, identifying patterns in the feedback, and formulating recommendations for improvement based on the available evidence.

2. Research Objects and Data Sources

The object of this research is the delivery of training on the auditing of village financial management, conducted by the Education and Training Center for State Financial Audit (Badiklat PKN) of the Audit Board of the Republic of Indonesia (BPK RI). Secondary data were obtained from participant evaluation summary documents for two training sessions held at the BDPKN Yogyakarta facility: Batch 2 (June 22–26, 2026) and Batch 3 (July 20–

24, 2026). Batch 2 included 42 respondents, while Batch 3 included 44 respondents these figures represent participants who completed evaluation forms and whose data could be identified within the analyzed documents. The evaluation files contain three categories of assessment: evaluation of the training material, evaluation of the training delivery, and evaluation of the facilitators. In addition to numerical scores, the documents also include comments and suggestions from the participants. These data are used to describe participants' perceptions regarding the quality of the training delivery and to identify areas for improvement.

Both batches were examined to provide a descriptive overview of the similarities and differences in the feedback provided by participants. This examination focused on the alignment of indicator categories and the completeness of the comments. The available data do not directly measure changes in individual competence or the application of training outcomes in the workplace.

3. Data Analysis Techniques

The analysis was conducted through a thematic examination of participants' comments and suggestions. First, comments from both batches were collected and reviewed for completeness and relevance. Second, the comments were read repeatedly to grasp the core ideas concerning the learning experience and the administration of the program. Third, relevant ideas were grouped into preliminary themes, such as the relevance of the material, the need for practical application, facilitation, technological readiness, and administrative services. This process follows the general principles of qualitative data analysis as discussed by Miles et al. (2014).

Once the initial groupings were established, input from Batch 2 and Batch 3 was examined to identify similarities and differences in the types of experiences reported. Comments containing multiple ideas were considered based on each relevant point. As this study utilizes existing summaries and open-ended comments, the resulting groupings are treated as a descriptive thematic analysis; the frequency of a theme is not claimed to represent a majority, as there is no traceable coding or formal quantification. This qualitative analysis procedure generally aligns with the stages of data condensation, data display, and conclusion drawing and verification (Miles, Huberman, and Saldaña, 2014).

Interpretation was carried out by linking the emerging themes to the objectives of the training evaluation and the context of public management. The findings are presented descriptively. This study does not assert that any specific theme represents the majority of participants unless supported by traceable coding and calculations. Furthermore, the study does not conclude that there was an improvement in competence or a change in performance, as the data analyzed do not measure learning outcomes or the application of competencies in the workplace.

The interpretation of scores refers to the assessment category descriptions provided in the evaluation documents, where available and applicable to the indicators being analyzed. If such categories are unavailable or cannot be determined, the results are presented as numerical values, without unilaterally establishing new category boundaries. This analysis is descriptive in nature and is not intended to demonstrate causal relationships or the statistical significance of differences between the two batches.

4. Interpretive Framework

The findings are interpreted based on themes emerging from participant comments, the context in which the training was conducted, and the objectives of the program evaluation. Rossi, Lipsey, and Freeman (2004) define program evaluation as a systematic effort to assess a program and provide information for decision-making. Meanwhile, the model

proposed by Kirkpatrick and Kirkpatrick (2006) distinguishes between participant reactions, learning, behavior, and results levels of evaluation that should not be conflated. As the documents analyzed primarily contain participant assessments and comments, this study focuses on perceptions regarding the delivery of the training; it does not conclude learning outcomes, the application of competencies, or performance impacts, as these were not measured.

From the perspective of organizational and public management, evaluation serves as a source of feedback to support decision-making and continuous improvement (Ferlie, 2017; Tompkins, 2005). The conclusions are limited to the experiences and input recorded in the evaluation documents. In the absence of data on learning outcomes, pre- and post-training measurements, or evidence of application in the workplace, this study does not conclude that any change in competency has demonstrably occurred.

RESULTS AND DISCUSSION

1. Training Material Evaluation Results

Participant feedback highlights two key points regarding the training material: an appreciation for its utility in their work, and a need to strengthen the link between theoretical concepts and actual audit practice. Participants suggested incorporating experience-sharing sessions, real-world case studies, and exercises that simulate actual field conditions. While this feedback points to a need to examine how well the material aligns with the work context, it is insufficient to conclude that all participants share the exact same needs.

Participants also suggested the development of modules that are easy to understand and well-aligned with assignments, quizzes, and examinations. Although this input provides valuable insight into the participants' learning experience, the available comments do not warrant the conclusion that every participant faces the same challenges. Consequently, program administrators may wish to review the alignment between learning objectives, training materials, exercises, and evaluation methods.

From a qualitative standpoint, this feedback draws attention to the relevance of the material and the practical application of knowledge in the workplace. Contextual case studies and hands-on practice opportunities could help participants bridge the gap between concepts and the situations they encounter on the job. These suggestions derived from participant feedback should be further examined in relation to the established learning objectives and the organization's specific needs.

From the perspective of public administration management, these evaluation results can serve as input to ensure that competency development programs remain aligned with job requirements. Tompkins (2005) situates management practices and organizational performance within the broader context of organizational theory and public management. However, participant perceptions of the material reflect only an assessment of the quality of the learning experience; the overall effectiveness of the competency development initiative would still need to be evaluated based on learning outcomes and the subsequent application of skills following the training.

2. Training Delivery Evaluation Results

Feedback regarding the delivery of the training includes appreciation for the support provided by the organizing committee, alongside comments concerning catering, facilities, and the diverse needs of the participants. This input can be used to assess how well the services provided met the participants' needs covering aspects such as the dissemination of activity information, the arrangement of facilities, and the selection of refreshments. Since this study relies on open-ended comments, the findings are presented as a record of

individual experiences rather than an assessment implying that all participants share the same perspective.

From the standpoint of public management, the evaluation of service delivery can serve as a feedback instrument for improving work processes and the utilization of organizational resources. The assessment results can assist managers in identifying which aspects should be maintained and which require adjustment. However, service satisfaction scores do not directly indicate the efficiency of budget utilization or the overall effectiveness of the organization. Such assessments should be integrated with other indicators if the research aims to evaluate the relationship between service quality, resource use, and the achievement of program objectives.

3. Facilitator Evaluation Results

Participant feedback includes appreciation for the facilitators' mastery of the subject matter, clarity of delivery, and willingness to assist participants who encountered difficulties. Conversely, there were suggestions to adjust the pace and sequence of the material to better align with the participants' level of readiness. This summary focuses on the experiences shared by the participants, rather than ranking facilitators based on numerical scores.

Beyond expressions of appreciation, the feedback highlights the importance of structuring the learning flow. It was suggested that an introduction to the substance of village financial auditing should precede discussions on the use of AI, ensuring that participants have a solid foundation before exploring the application of such technology. This feedback underscores that successful facilitation depends not only on the ability to convey content but also on aligning the learning sequence with the participants' needs and readiness.

Within the framework of public organization and management, facilitators serve as a vital resource in the implementation of competency development programs. Mastery of the subject matter and the ability to manage interactions are key to supporting the learning process. Nevertheless, facilitator scores should be interpreted as participants' perceptions of the facilitation process, rather than as a direct measure of competency improvement. Furthermore, comparing scores across different cohorts requires caution, as the composition of facilitators and the specific characteristics of the learning experience may vary.

4. Analysis of Participant Comments and Suggestions

An initial thematic analysis of open-ended comments from both cohorts identified several issues relevant to improving the delivery of the training. These themes encompass the relevance of the material to the participants' work, the need for practical exercises and case studies, support for applying the training outcomes, accessibility of technology, the quality of the facilitators, and the overall quality of the training administration. As the coding process and the verification of code consistency have not yet been established as a validated procedure, the thematic findings presented here should be regarded as preliminary groupings.

First, participant feedback indicates that the material is perceived as useful for their auditing work. The appreciation shown for new knowledge and the application of AI reflects a strong interest in learning approaches that can directly assist in the execution of their professional duties. However, these perceived benefits remain based on the participants' own perceptions and do not yet demonstrate the actual magnitude of any improvement in productivity or the quality of examination results.

Second, the need for case studies and field-based practice emerged as a significant piece of feedback. Participants proposed incorporating more experience-sharing sessions, case discussions, and learning activities that closely mirror actual work situations. This suggests that the training should provide ample space for participants to bridge the gap between concepts and practice. In future program development, organizers could consider using case studies relevant to village financial management, conducting audit simulations, and facilitating problem-solving discussions based on the diverse experiences of participants from various institutions.

Third, participant feedback highlights the need for ongoing support in applying the training outcomes after the program concludes. The suggestion to provide a step-by-step guide for using AI indicates that participants require reference materials they can continue to utilize in their daily work. Consequently, organizers might consider providing practical guides, examples of applications tailored to audit tasks, and learning resources that remain accessible post-training.

Fourth, technological readiness is an aspect that warrants attention. Comments regarding the use of paid AI tools and the fact that many audit documents remain in hard-copy format underscore that the implementation of technology depends on both access and the readiness of the work environment. Therefore, the integration of technology into the training should be accompanied by clear information on access requirements, available alternatives, and considerations regarding the security and confidentiality of audit data. Technology should serve to support the substance of the work, rather than replace a thorough understanding of audit procedures and regulations.

Fifth, feedback concerning facilitators and administrative services indicates that the overall participant experience is shaped by a combination of instructional quality and operational support. The positive reception of the facilitators should be maintained, while comments regarding refreshments and facilities can serve as a basis for evaluating service quality. A responsive approach to participant needs can help enhance the delivery of the program without compromising its core objectives.

These thematic findings represent an initial categorization based on the content of the provided feedback. The frequency of each theme is not presented as a final result, as systematic coding and consistency checks including the handling of comments that contain multiple ideas have not yet been completed. Therefore, these themes are used to categorize the types of participant input, rather than to imply that a particular issue represents the majority opinion of the participants.

5. Implications for Public Administration Management and Competency Development

An analysis of comments from both batches highlights the need to strengthen learning practices, adjust the sequencing of course materials, provide post-training support, and ensure readiness for the use of technology. These findings can serve as input for program managers to maintain aspects valued by participants and to address the needs they have expressed.

From the perspective of public administration management, program evaluation can support evidence-based decision-making. Ferlie (2017) discusses the role of performance measurement and management in public administration; in the context of this study, participant feedback can serve as one source of information for refining program planning and implementation, though it does not replace the measurement of program outcomes.

The practical implication of this study is the need to sustain aspects that received positive assessments while simultaneously addressing participant input through improvements to learning design and services. Program managers could develop more contextual case studies, increase opportunities for practical application, provide guidance

on applying the material post-training, and ensure that the necessary technology is accessible. Such improvements should be accompanied by a monitoring mechanism to ensure that the recommendations derived from the evaluation are effectively implemented and can be reassessed during future iterations of the program.

Nevertheless, this study has limitations. The data analyzed consist primarily of participant assessment summaries and open-ended comments from two training sessions. Such data do not provide direct evidence regarding changes in individual competencies, the application of training outcomes in the workplace, or the impact on the quality of audits concerning village financial management. Consequently, this study assesses participants' perceptions of the quality of the training delivery and identifies opportunities for program improvement, rather than establishing a causal link between the training and the performance of the officials.

To obtain a more comprehensive picture in future research, evaluations could be supplemented with data on learning outcomes, pre- and post-training assessments, interviews with participants or their supervisors, and evidence of the application of competencies on the job. Developing such indicators would enable the Education and Training Center for State Financial Audit (Badiklat PKN BPK RI) to evaluate not only the participants' experiences during the training but also the extent to which the learning contributes to organizational needs and the enhancement of public sector performance.

CONCLUSIONS AND RECOMMENDATIONS

Based on a descriptive analysis of comments and suggestions from participants in Batches 2 and 3, the primary feedback concerns strengthening case studies and audit practice exercises, structuring the course material to better prepare participants before addressing the use of artificial intelligence (AI), providing guidance on applying the material post-training, and improving the overall delivery and administration of the program. Participants also expressed appreciation for the course content and the facilitators.

These findings reflect the perceptions and suggestions documented in the evaluation forms; they do not constitute direct evidence of improved competency. Therefore, the Education and Training Center for State Financial Audit (Badiklat PKN BPK RI) should utilize this participant feedback to refine the program and supplement future evaluations with data on learning outcomes and the application of competencies in the workplace.

Recommendations

Based on these findings and the limitations of the data, the following recommendations are proposed:

1. Material Development: Badiklat PKN BPK RI should consider incorporating more contextual case studies and audit practice exercises to ensure the learning is closely aligned with the participants' professional requirements.
2. Enhancement of Learning Methods: Facilitators should strengthen group discussions and practical exercises involving artificial intelligence (AI), supported by easy-to-understand guidance and advance information regarding any necessary application access requirements.
3. Operational Improvements: Badiklat PKN BPK RI should address feedback concerning activity information, seating arrangements, catering, and facilities.
4. Follow-up Evaluation: Future evaluations should incorporate assessments of learning outcomes and post-training follow-ups to examine how participants apply their competencies in the workplace.

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