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ENHANCING GOVERNANCE THROUGH SHARIA AUDITS: A CASE STUDY OF SARI ASIH SHARIA-CERTIFIED HOSPITAL IN INDONESIA

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ABSTRACT

The high Muslim population today has resulted in an increasing demand for Sharia-compliant healthcare services in line with the development of the halal lifestyle and halal industry in Indonesia. This condition highlights the importance of effective governance mechanisms to ensure consistent implementation of Sharia principles, particularly through Sharia audits in Sharia-certified hospitals. This study aims to examine the role of Sharia audit in supporting hospital governance at Sari Asih Hospital as a Sharia-certified healthcare institution in Indonesia. The research employs a qualitative literature-based case study approach by analyzing Sharia hospital certification standards issued by DSN-MUI and MUKISI, relevant regulations, prior academic studies, and documented institutional information related to Sari Asih Hospital. Hospital governance practices are evaluated using the principles of Good Corporate Governance, namely transparency, accountability, responsibility, independence, and fairness, and their alignment with the functions of Sharia audit and oversight by the Sharia Supervisory Board (DPS). The findings indicate that Sharia audit plays a significant role in strengthening governance through normative guidance and supervisory functions; however, several weaknesses remain evident, including limited transparency in the disclosure of audit outcomes, suboptimal effectiveness of DPS oversight in daily operational monitoring, and operational irregularities related to hygiene and service quality that are inconsistent with Sharia principles emphasizing health, cleanliness, and patient comfort. This study contributes to the literature on Sharia-compliant healthcare governance by highlighting the gap between normative Sharia audit frameworks and their practical implementation, and provides insights for hospital management and policymakers to enhance Sharia audit mechanisms within Sharia-certified healthcare institutions.

Keywords : *Sharia Supervisory Board (DPS), Governance, MUKISI, Sharia Audit, Sharia Hospitals*

INTRODUCTION

The world's growing Muslim population makes it an up-and-coming market for the halal industry. Every sector in daily life today is closely related to the halal economy, such as food, beverages, fashion, pharmaceuticals, media, cosmetics, tourism, and education (Destriyansah et al., 2023). Likewise, Islamic financial management, even hospitals, can be the basis for sustainable halal economic development. The popularity of the Halal lifestyle continues to increase along with the growth of the Muslim middle class, who always follow the latest trends. Still, the need for products remains within the corridor, and people want products and services that reflect spiritual values according to Islamic teachings (Haq & Wong, 2010). The halal lifestyle attracts the attention of various levels of society because of its universal nature. It is in harmony with human nature, prioritizing health, cleanliness, and comfort. Currently, halal lifestyle actors are becoming more careful in choosing products and ensuring that every stage from the source of materials to the production and distribution process meets halal standards (Chaudry et al., 2000). In the era of government and industry 5.0, the concept of halal is no longer just a label but has become a global quality standard (Makbul et al. 2023). The halal ecosystem is growing widely and receiving international attention, especially in the Islamic and sharia-based health service sectors.

Islamic-based health services that refer to sharia principles have long been a topic of discussion in various scientific forums. Every time Islamic Hospital and health service organizations hold a meeting, integrating Islamic values in hospital management and services is always a significant concern (Makbul et al., 2023). This is inseparable from the fact that Islamic community organizations founded many hospitals. On the other hand, the community has also begun to demand the application of Sharia principles in health services. In response, in 2015, the Indonesian Islamic Health Effort Council (MUKISI) submitted a fatwa request to the National Sharia Council of the Indonesian Ulema Council (DSN-MUI). This request was followed up with a meeting between the relevant parties in Bogor on 8–10 February 2016. As a result, DSN-MUI issued fatwa number 107/DSN-MUI/X/2016 which contains guidelines for hospital management based on Sharia principles. (Amal, 2020)

Sharia Hospital is a health facility that carries out all its activities based on the principle of Maqasid al-Shariah, namely maintaining religion, soul, mind, descendants, and property. In its management, this hospital applies sharia principles that cover two main aspects: worship and muamalah. The aspect of ibadah relates to assisting patients in carrying out ibadah during the treatment period, such as praying (salāh) and maintaining cleanliness and purification from hadas (thaharah) according to the guidance of Islam (Wilda, 2025). Meanwhile, the muamalah aspect includes business and financial activities that must be free from elements prohibited in Islam, such as ribā, gharar (uncertainty), and maisir (gambling). This also includes agreements or contracts involving third parties with hospitals. Therefore, it is important to ensure that the medicines and services provided are completely halal and in compliance with Sharia, so as not to raise doubts in compliance with Islamic principles. (Zulkifli et al., 2024)

The National Sharia Council–MUI and MUKISI established Sharia Hospital certification standards (Version 1436) to ensure the consistent implementation of Sharia values in both documentation and practice. These standards are divided into two main categories: patient-oriented service standards and operational management standards. The assessment is based on the principles of maqashid sharia, namelyProtection of Religion (Hifdz Ad-Din), Protection of Life (Hifdz An-Nafs), Protection of Intellect (Hifdz Al-Aql), Protection of Progeny (Hifdz An-Nasl), and Protection of Wealth (Hifdz Al-Maal). (Ummah, 2022). Furthermore, in 2019, this standard was updated to version 1441. With the standards set by MUKISI, every hospital that wants to become a Sharia Hospital must adopt Islamic values according to the guidelines in the version 1441 standard. As stipulated by DSN-MUI and MUKISI, Sharia Hospital certification is based on a number of standard assessment criteria, which include: Standar Syariah Manajemen Organisasi (SSMO), Standar Syariah Manajemen Sumber Daya Manusia (SSMMI), Standar Syariah Manajemen Akuntansi Keuangan (SSMAK), Standar Syariah Manajemen Pemasaran (SSMP), Standar Syariah Manajemen Fasilitas (SSMF), dan Standar Syariah Manajemen Mutu (SSMM).

The corporate governance system or good corporate governance (GCG) in the context of hospitals is known as good hospital governance (GHG), which in Indonesian is called hospital governance. Although the basic concept is similar to corporate governance in general, its implementation is adjusted to the characteristics of the health service sector. In Indonesia, Law of the Republic of Indonesia Number 44 of 2009 concerning Hospitals, especially Article 36, emphasizes that hospitals must implement good hospital governance and clinical governance. (Pemerintah Indonesia, 2009). This indicates the importance of implementing a governance system in every hospital to ensure optimal health services for the community (Odelia, 2018). Sharia Hospitals' governance is similar to conventional hospitals' governance system, as regulated in laws and regulations. However, what distinguishes them is the exceptional services provided by Sharia Hospitals. Sharia Hospitals guarantee that all services, transactions, food provision, and use of medicines are by Sharia principles and halalness as an effort to achieve the objectives of maqashid Sharia (Sa'adah, 2022). Based on the Decree of DSN-MUI No. KEP-13/DSN-MUI/III/2017 concerning the standards and instruments for certification of Sharia Hospitals, operational standards in hospitals that have been certified are compiled based on the five basic principles of maqashid sharia. Each principle is divided into two standard categories, namely management standards and service standards, each with elements and assessment indicators to measure hospital performance qualitatively. (Rochmiati et al. 2021).

Implementing Sharia audits is very important for maintaining the consistency of Sharia standards (Febrian, 2019). Rahman in Othman in Hasibuan's book (2023) explains that sharia audits are the process of collecting data and evaluating the truth of an activity, as well as reporting the level of compliance with the information and qualifications set to achieve sharia goals. Sharia audits monitor, control, and report transactions to comply with Islamic provisions and laws. This audit aims to present accurate, useful, timely, and fair reports as a basis for decision making (Aminy, Pituringsih, dan Widiastuty 2021). he essence of a Sharia audit is to ensure that an institution, including a Hospital, has implemented all applicable economic law provisions, especially those based on Islamic principles.

Previous studies have generally discussed the role and supervision system implemented by the Sharia Supervisory Board at Ridhoka Salma Hospital; however, these studies remain limited to the supervision of contractual compliance. This limitation indicates a research gap, as the broader role of Sharia audit in overall hospital governance has not been sufficiently explored. Therefore, this study aims to further examine the role of Sharia audit in the governance of a Sharia-certified hospital at Sari Asih Hospital. This research is conducted to provide a deeper understanding of how Sharia audit contributes to strengthening governance structures, ensuring consistent compliance with Sharia principles, and supporting the implementation of Good Hospital Governance. The findings of this study are expected to offer practical benefits for hospital management, Sharia Supervisory Boards, and policymakers by serving as a reference for improving Sharia audit practices and governance frameworks in Sharia hospitals. Furthermore, this research is hoped to contribute academically by enriching the literature on Sharia-based healthcare governance and by providing insights that can support the development of more effective and standardized Sharia audit mechanisms in the future.

LITERATURE REVIEW

Sharia Audit

Sharia audit is a process carried out systematically to collect sufficient and valid evidence to assess whether aspects such as workforce, operational processes, and financial and non-financial performance have been carried out consistently per Sharia principles and are acceptable to the community. According to Haniffa, Sharia audit is an evaluation process carried out systematically and objectively on assertion evidence based on Islamic and socio-economic perspectives, intending to assess the level of compliance with Sharia as determined by the Sharia Supervisory Board (DPS), and convey the results of the evaluation to all stakeholders. Meanwhile, (Khalid et al., 2018) stated that the scope of Sharia audit is very broad, not only limited to financial issues or products in Islamic financial institutions, but also includes other aspects such as human resource development, marketing communication strategies, and production processes.

The significance of the auditing process is reflected in QS. Al-Hujurat [49]: 6 emphasizes the importance of conducting careful and accurate examinations so as not to cause losses or negative impacts for parties using the audit results. Along with the development of science and modern policies, companies are required to transparently provide guarantees to stakeholders regarding compliance with Sharia principles through an audit process. According to Shafii, sharia audit includes: (a) a systematic process of calculating, reviewing and monitoring; (b) evaluation of human actions in both worldly and spiritual aspects, which must be by sharia provisions as a whole; and (c) carried out as a form of devotion that hopes for rewards from Allah in the afterlife. (Justice, 2025)

Majelis Upaya Kesehatan Islam Seluruh Indonesia (MUKISI)

MUKISI is the initiator of the Sharia Hospital certification program. This certification program aims to assure patients and their families that hospital services have met halal standards, as evidenced by the ownership of a sharia certificate. This certification can be submitted by general hospitals or Islamic hospitals, whose operations are based on Islamic Sharia principles. One example is Sari Asih Hospital. Currently, MUKISI, as an organization that oversees Sharia Hospitals, is collaborating with DSN-MUI to compile certification standards that can be used as guidelines and measuring tools in applying Sharia principles in hospitals (Aulia et al., 2025). MUKISI is actively committed to improving the professionalism of health workers while still prioritizing Islamic values. This organization has also pioneered research on the concept of Islamic Hospitals, which later developed into the idea of Sharia Hospitals. Sharia certification for hospitals aims to assure patients and their families that the hospital has met halal service standards, as evidenced by the ownership of a sharia certificate (Rahman et al., 2023).

Regarding certification assessment standards, MUKISI formulates criteria that refer to Sharia compliance hospitals (SCH) principles. These standards include a quality management system, financial management based on Sharia principles, and adequate facilities for quality patient services (Syafa'at et al., 2023). In addition, hospitals must provide facilities and policies that support the implementation of worship, the use of halal products, including food and medicines, and service procedures that are by Sharia. Hospitals are also required to have guidelines for handling Muslim and non-Muslim patients, and trained staff to guide worship for Muslim patients. The need for Sharia advisors in hospital management and periodic evaluation mechanisms including input from patients, to ensure that the implementation of Sharia principles runs optimally. (Prayogo et al., 2023)

Hospital Management Governance

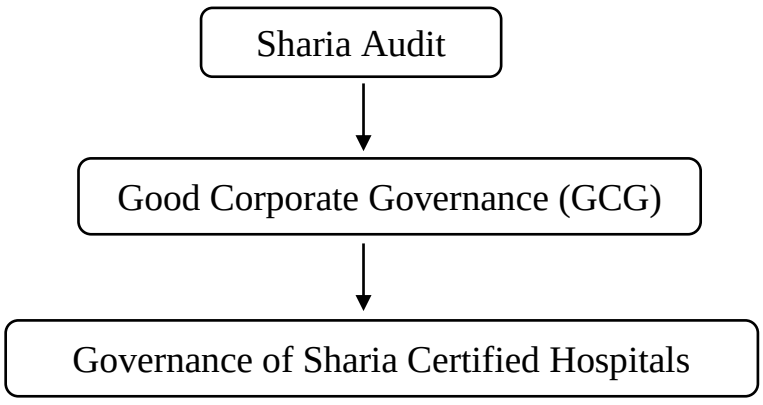
Good governance of Hospital management means carrying out all operational activities by the basic principles of governance that have been established. Based on Article 33, paragraph (1) of Law No. 44 of 2009, every Hospital must have an effective, efficient, and accountable organizational structure. In the explanation of the paragraph, it is stated that the Hospital organization must be formed to support the achievement of the vision and mission by applying the principles of Good Corporate Governance (GCG) and Good Clinical Governance (GCG) in practice (Rusydi et al., 2020). According to the World Conference on Governance and the United Nations Development Programme (UNDP), good governance in the public sector refers to the quality of the government management process involving various stakeholders' participation in implementing economic, social, and political activities. This process also includes utilizing various natural, financial, and human resources. Its implementation must be based on the principles of justice, equity, equality, efficiency, transparency, and accountability (Sedarmayanti & Nurliawati, 2017).

Sharia Certified Hospital

Hospitals that have obtained Sharia certification are health service institutions that have undergone the application process and met service standards by Islamic Sharia principles. This standard includes the application of sharia contracts in the medical service process, fulfilling halal aspects, managing human resources, and preparing financial reports that follow Islamic sharia provisions (Bachrum L. & Ryanda, 2021). Sharia Certification in Hospitals aims to assure patients and their families that the services provided are based on halal principles, as evidenced by the ownership of a Sharia Certificate. The certification standards prepared by MUKISI refer to the halal provisions set by the Indonesian Ulema Council (MUI). LPPOM MUI is the only official institution authorized to issue halal certification for food and beverage products (Mujib & Masruroh, 2025).

Halal certificates and labels provide a sense of security and protection for patients and supports operational convenience for hospitals that use halal products. This certification brings dual benefits, both for patients and the hospital. With the implementation of halal products, the trust and loyalty of patients and their families tend to increase (Jaweda & Darmawan, 2016). Furthermore, hospitals that have halal certification from the MUI will be more easily accepted by all groups, both Muslim and non-Muslim patients. In its governance system, the Sharia Supervisory Board (DPS) plays a role in supervising products, services, and all activities in the Hospital so that they remain by Sharia principles. In this regard, the Indonesian Islamic Health Effort Council (MUKISI) has conducted an istiqamah survey of Sharia Hospitals and their members, including Sari Asih Ciledug and Sangiang Hospitals. The survey was conducted on January 20 and February 22, 2022. This activity was held to mark the three years since the Hospital obtained Sharia certification, as part of the re-certification process. The aim is to evaluate whether the implementation of Sharia in the hospital is still feasible and meets the established standards (Mardiyati & Ayuningtyas, 2021).

Chart 1. Theoretical Framework



source: Processed by authors

RESEARCH METHOD

This study employs a qualitative research design using a literature-based case study approach to examine the role of Sharia audit in hospital governance at Sari Asih Hospital. Although the analysis focuses on a specific institution, the objective of the study is not to conduct an empirical performance assessment but to evaluate governance practices normatively based on established Sharia and governance frameworks. This approach is considered appropriate because governance practices in Sharia-certified hospitals in Indonesia are largely shaped by formal regulations, fatwas, and certification standards issued by DSN-MUI and MUKISI. By positioning Sari Asih Hospital as an analytical case, the study aims to assess the alignment between documented governance practices and normative Sharia audit standards. Consequently, the research emphasizes analytical depth and conceptual consistency rather than statistical generalization.

The study relies exclusively on secondary data obtained from authoritative and relevant literature. Data sources include Sharia hospital certification standards issued by DSN-MUI and MUKISI, national regulations governing hospital management, peer-reviewed academic journals, scholarly books, and credible institutional publications related to Sharia audit and hospital governance. Literature selection was guided by several criteria, including thematic relevance to Sharia compliant healthcare governance, academic credibility, and contextual applicability to the Indonesian healthcare system. Priority was given to sources that explicitly discuss governance principles, Sharia audit mechanisms, and the institutional role of the Sharia Supervisory Board. This selective approach ensures that the analyzed literature provides a coherent and theoretically grounded basis for evaluating governance practices within a Sharia certified hospital context.

Data analysis was conducted using a thematic and framework-based approach by mapping the selected literature against the principles of Good Corporate Governance, transparency, accountability, responsibility, independence, and fairness and the functional stages of Sharia audit, including planning, evaluation, reporting, and follow-up. This analytical framework enables a structured examination of governance practices and facilitates the identification of normative gaps between regulatory standards and documented implementation. While the exclusive reliance on secondary data limits direct verification of operational practices, this study intentionally adopts a normative analytical perspective to highlight structural and regulatory challenges in Sharia hospital governance. Accordingly, the findings should be interpreted as analytical insights rather than empirical measurements. Future research is encouraged to incorporate primary data, such as interviews or field observations, to enhance empirical validity and methodological robustness.

RESULT AND DISCUSSION

Results consist of the research findings, including description of the collected data, analysis of the data, and interpretation of the data using the relevant theory. It should be clear and concise. Discussion should explore the significance of the results of the work, not repeat them. Avoid extensive citations and discussion of published literature.

Sari Asih Hospital

Sari Asih Hospital is one of the first general hospitals established in Banten Province. Founded by Siti Rochayah in 1981, this hospital has grown rapidly with seven branches. In 2011, Sari Asih served around 40,000 inpatients, recorded 420,000 outpatient visits, and employed around 2,000 workers throughout its network. The motto “Melayani dengan Kasih Sayang”, Sari Asih Hospital has a vision to become the community's primary choice of hospital. Its mission is to provide Islamic health services at affordable costs without compromising the quality of service. With complete facilities and the support of modern and sophisticated medical technology, Sari Asih is often a reference for various health institutions in Banten. Having been operating for more than 35 years, six of its branches have won various national and international awards.

Table 1. Sharia hospitals in the Sari Asih Group in Indonesia

No	Name of Institution	Product
1	Rumah Sakit Sari Asih Ciledug	Syariah Hospital Services & Management
2	Rumah Sakit Sari Asih Sangiang	Syariah Hospital Services & Management
3	Rumah Sakit Sari Asih Ar Rahmah	Syariah Hospital Services & Management
4	Rumah Sakit Sari Asih Karawaci	Syariah Hospital Services & Management
5	Rumah Sakit Sari Asih Ciputat	Syariah Hospital Services & Management
6	Rumah Sakit Sari Asih Serang	Syariah Hospital Services & Management

Source: Website Sari Asih

The explanation above shows that a number of hospitals that are members of the Sari Asih Group have obtained official recognition related to the sharia label. This is certainly the result of various efforts made by the Sari Asih Group in implementing sharia principles to meet the standards set by MUKISI.

Analysis of the Role of Sharia Audit in the Governance of Sari Asih Hospital

Hospital Governance Based on GCG (Good Corporate Governance) Principles

In its operations, Sari Asih Hospital has adopted the principles of Good Corporate Governance, as formulated by KNKG in 2006 which includes transparency, accountability, responsibility, equality, independence, and fairness.

a) Transparency

The company is required to provide relevant information in a timely, complete, clear, accurate, comparable, and easily accessible manner to stakeholders in accordance with their rights. Therefore, company policies should be documented in writing and communicated proportionally to related parties. However, the researcher did not have access to the financial reports, so he believes that the transparency aspect in the presentation of financial reports at the Hospital is not yet fully optimal (Honoré et al., 2007). This is because the researcher cannot ascertain whether the financial reports are presented properly and published on time. However, the Hospital's policies have been clearly formulated and published through its official website. The principle of transparency is also seen to be applied in other aspects, such as the implementation of the socialization of Continuous Professional Development (PKB) to staff for two years and the implementation of patient service quality policies. However, researchers still face limitations in evaluating the presentation of Sari Asih Hospital's financial reports, especially regarding the timeliness and accessibility of the information.

b) Accountability

The company must be open and responsible for every aspect of its performance. Therefore, each part of the company structure needs to have a clear, measurable division of tasks and responsibilities that align with the company's vision, mission, values, and strategy (Tianu & Nescu, 2008). In addition, consistent performance indicators are needed for all work units, accompanied by an appropriate reward and sanction system. In the context of accountability, the Hospital has compiled a well-defined organizational structure and assigned tasks that are in accordance with the scope and capabilities of each part. The researcher assessed that employee performance assessments have been equipped with adequate evaluation elements. For the reward and sanction system, the researcher also assessed that the Hospital has implemented it effectively and in accordance with applicable provisions. This system is considered capable of encouraging employee motivation to continue to develop and comply with the rules in order to avoid sanctions.

c) Responsibility

Every element in the company must implement the principle of prudence and ensure compliance with laws and regulations, articles of association, and bylaws. The company also has social responsibility, which is realized through planning and

implementing programs that pay attention to the community's interests and the sustainability of the surrounding environment (Axelsson et al., 2012). In terms of implementing the principle of responsibility, the author assesses that Sari Asih Hospital has implemented it well. This can be seen from the policies of several branches in Tangerang that continue to provide services to underprivileged patients, even though cooperation with the government regarding Regional Health Insurance has ended and they no longer accept BPJS patients. The hospital continues to serve these patients through specific procedures, one of which is requesting a certificate of poverty from the local government agency. This action shows Sari Asih Hospital's commitment to its social responsibility to the community.

d) Independence

To ensure the smooth implementation of good governance, the Hospital must be managed independently. Each unit in the organization must avoid conflicts of interest and dominant influence from certain parties, and ensure no intervention from outside parties (Truijens & Hanegraaff, 2021). This is important so that decisions can be taken objectively, and each element of the organization carries out its role and responsibilities by applicable provisions. The researcher assessed that the Hospital has implemented this principle well, as evidenced by the sustainability of Sari Asih Hospital for more than 35 years by complying with existing laws and regulations and becoming the first hospital in Banten. Sari Asih Hospital also has a clear legal entity and appropriate rules. Thus, the principle of independence has been effectively implemented at Sari Asih Hospital, which is the basis for carrying out its duties and responsibilities without dominating other parties.

e) Equality and Fairness

The company must treat all stakeholders fairly and equally, in line with the contributions and benefits they provide (Carroll, 2020). In addition, the company must ensure equal opportunities in the recruitment process, career development, and professional implementation of tasks, without discrimination based on ethnicity, religion, race, class, gender, or physical condition. Every year, training planning is carried out for staff, which is then continued with the implementation of training and development programs according to the needs of the Hospital. In implementing the principle of equality and fairness, Sari Asih Hospital has treated all stakeholders fairly, without distinguishing between ethnicity, religion, race, class, gender, or physical condition. This is proven by accepting poor patients, even though the Hospital no longer cooperates with Jamkesda.

The Role of Sharia Audit

Sharia Audit ensures that the organization continues to operate according to the established Sharia principles. Without planning and implementation guidelines, an effective audit will not be carried out properly. In general, Sharia Audit has several functions, including:

a) Audit planning.

Auditors need to design the implementation of the audit carefully and in a structured manner. This planning process includes several stages such as setting audit objectives, collecting background information, determining resource requirements, communicating with related parties regarding audit results, identifying audit focus areas especially those related to compliance with Sharia principles including compiling an audit program, designing audit result reporting procedures, and obtaining approval for the audit work plan that has been prepared (Kashyap, 2013). In this case, the researcher assessed that the Hospital had done Sharia audit planning well. This can be seen from the preparation of a complete audit plan and by the criteria that have been mentioned, such as determining the purpose of the examination, preparing the background, identifying the scope of the examination, assessing the risk profile, preparing the audit program, and approving the Sharia audit work plan.

b) Testing and evaluating information

Testing and evaluating information in a sharia audit is carried out by collecting evidence and data that is accurate, competent, and sufficient to support audit findings, so that the results obtained can provide significant benefits for the organization in achieving its goals (Latham & Locke, 2006). This aims to ensure that all aspects examined are in accordance with applicable Sharia principles. The Sharia Supervisory Board (SSB) is also responsible for documenting all audit findings, using systematic audit workpapers, recording relevant information obtained during the audit process, and conducting in-depth analysis of the data collected to ensure its validity and relevance. This process is very important to provide a clear and accurate picture of the organization's compliance with Sharia principles. Based on the information testing and evaluation procedures carried out by the SSB, Sari Asih Hospital has prepared and implemented audit procedures per the criteria set by (Tugiman, 2003). This process begins with collecting relevant and important documents for the audit, followed by an in-depth evaluation, and finally, the preparation of a comprehensive audit report. All of these steps are carried out carefully and by predetermined standards to ensure optimal audit results that are beneficial for improving the management and operations of the Hospital.

c) Submission of audit results

After the audit is completed, the auditor is required to submit a signed written report. Professional practice standards in Sharia auditing encourage the Sharia Supervisory Board (SSB) and internal audit to discuss audit results and recommendations with relevant management before issuing the final report (Tugiman, 2003). Sari Asih Hospital has implemented the steps to submit audit results properly. SSB prepares an audit report which the president director signs, reports to the board of directors and the audit committee, and submits to related parties, such as the board and the sharia committee, to explain the audit findings and provide recommendations at the specified time.

d) Follow-up on audit results

After submitting the audit results, the internal auditor must follow up on the problems found or recommended in the report (Alzeban, 2020). The internal auditor, together with the Sharia Supervisory Board (SSB), must also ensure whether the necessary corrective actions, as stated in the audit report, have been implemented or if management is aware of the risks arising from the failure to implement the improvements (Tugiman, 2003).

The Role of the Sharia Supervisory Board or Dewan Pengawas Syariah (DPS)

The Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) in the Governance Standard for Islamic Financial Institutions (GSIFI) states that the duties of the Sharia Supervisory Board (SSB) are to provide direction, evaluate, and monitor all activities of Islamic financial institutions to ensure that these activities are by Sharia principles and regulations (Alam et al., 2021). Based on the AAOIFI statement, there are three primary roles of the SSB in the Sharia Hospital: evaluating, providing direction, and supervising hospital operations to ensure they are by Sharia provisions.

The role of the SSB in implementing the principles of Good Corporate Governance at the Sari Asih Hospital is as follows.

1. Directing, namely providing direction, opinions, suggestions, and advice to the directors of the Sari Asih Hospital regarding matters relating to aspects of Sharia compliance.
2. Reviewing, namely paying attention to, examining, reviewing, and assessing the implementation of the DSN fatwa on the operations of the Sari Asih Hospital.
3. Supervising, namely carrying out supervision both actively and passively on the implementation of the DSN fatwa at Sari Asih Hospital.

The Sharia Supervisory Board (DPS), in the structure of a sharia institution, has an equal position to the commissioners, who supervise the performance of the board of directors. The commissioners are responsible for overseeing management performance. At the same time, the DPS focuses on supervising management related to daily operations to always align with the Sharia principles set out in the DSN-MUI fatwa. The existence of the DPS at the Sharia Hospital is crucial because they have an important role in ensuring that hospital operations remain within the Sharia corridor.

Sharia Audit and GCG Implementation

The role of Sharia audit in the implementation of Good Corporate Governance at Sari Asih Hospital, based on the principles established by (KNKG, 2006), includes five main aspects, namely Transparency, Accountability, Responsibility, Independence, and Equality and Fairness, which are explained as follows.

a) Transparency

According to the principle of transparency, information related to Sharia audits must be delivered in a timely, complete, transparent, accurate, comparable, and easily accessible manner to all stakeholders by their rights (Liambomba, 2023). However, this principle of transparency has not been fully implemented in sharia audits by the DPS of Sari Asih Hospital, especially when submitting audit reports to the sharia board and committee, as well as publishing audit reports on the official website of Sari Asih Hospital.

b) Accountability

Based on the principle of accountability, Sharia audits must have clarity regarding their functions, duties, and responsibilities. MUKISI has stated that the duties of the DPS are one of the requirements for obtaining Sharia Hospital certification. The DPS plays a role in providing input regarding the implementation of Sharia Hospital standards and is also obliged to monitor the implementation of health services at the Sharia Hospital (Mardiyati & Ayuningtyas, 2021). This is important so that patients and medical personnel feel safe and comfortable, from protecting patient privacy to ensuring that medical personnel can work and worship simultaneously.

The accountability of DPS can also be seen from how DPS carries out sharia audits with four stages, namely audit planning, testing and evaluation of information, submission of audit results, and follow-up of audit results. The researcher assessed that DPS has implemented the principle of accountability well, especially in compiling work details or audit planning, as well as testing and evaluation. However, this has not been published regarding the submission of audit results and transparency regarding the DPS profile at Sari Asih Hospital.

c) Responsibility

According to the responsibility principle, DPS must ensure that Sharia principles govern hospital governance (Liambomba, 2023). However, the researcher assessed that the implementation of responsibility by DPS in this case has not been running effectively. This can be seen from the lack of thoroughness of DPS in supervising the daily operations of Sari Asih Hospital so that it remains by sharia provisions as stipulated in the MUI fatwa, especially since the emergence of the case of the presence of rats in the inpatient room at Sari Asih Hospital, Karawaci Branch. This finding contradicts Sharia principles, emphasizing the importance of maintaining health, cleanliness, and comfort. In addition, the hospital was considered less responsive in responding to patient complaints regarding the problem, even though the presence of rats has a high potential to transmit disease and endanger patient health.

d) Independence

According to the principle of independence, the DPS must be able to avoid excessive domination from any party, not be influenced by specific interests, and be free from conflicts of interest and pressure in any form, so that the decision-making process can be carried out objectively (KNKG, 2006). The researcher assessed that the DPS did not

experience intervention from outside parties in carrying out its duties. Independence in Sharia audits is maintained by preparing clear audit work boundaries, so that the DPS can understand its area of responsibility and not interfere in matters outside the scope of the assigned duties.

e) Equality and Fairness

According to (KNKG, 2006), the principle of equality states that in implementing Sharia audits, every stakeholder's interests must be considered by upholding the principles of justice and equality. The researcher assessed that in carrying out its functions, the DPS provides space for the Sharia board and commissioners to express their opinions if things are not in line with the audit findings. In addition, if there is a misunderstanding or miscommunication related to Sharia audit activities, a joint meeting can be held between the DPS, the President Director, and the Head of the Board of Directors to discuss and resolve the problem.

Solution to the Problem

Sharia Hospital Certification aims to improve the quality of service, become a means of Islamic preaching in the Hospital environment, and provide certainty in implementing governance based on the hospital owners and management that all operational activities, both in management and patient services, are carried out by Sharia principles. This certification also serves as a guideline for Hospital owners and managers in implementing governance by Sharia values. The determination of standard criteria in the certification process is carried out by DSN-MUI and MUKISI, which covers various aspects such as Sharia Standards for Organizational Management (SSMO), Sharia Standards for Human Capital Management (SSMMI), Sharia Standards for Financial Accounting Management (SSMAK), Sharia Standards for Marketing Management (SSMP), Sharia Standards for Facility Management (SSMF), and Sharia Standards for Quality Management (SSMM).

Sharia hospitals are oriented towards health services alone and have a strong social vision and mission. However, the management of the Hospital is greatly influenced by its ownership status. Although it is a social mission, the potential for conflicts of interest from various parties involved in the hospital's operation cannot be avoided. Therefore, it is important to anticipate and manage various risks that may arise, especially if some activities or transactions do not follow Sharia law. In this context, the Sharia Supervisory Board (DPS) must ensure that all products, services, and activities in the Hospital remain in line with Sharia principles through the supervisory function they carry out.

CONCLUSION AND SUGGESTIONS

The role of Sharia audit in the governance of Sharia-certified hospitals at Sari Asih Hospital is considered highly important. This study concludes that the implementation of Good Corporate Governance (GCG) at the hospital, when reviewed based on the principles of the National Committee on Governance Policy (KNKG, 2006) namely transparency, accountability, responsibility, independence, equality, and

fairness has generally been implemented well, although it has not yet reached an optimal level. Supervision carried out by the Sharia Supervisory Board (DPS) is also regarded as not fully effective, as several operational practices were found to be inconsistent with Sharia principles. One of the main causes of this issue is the absence of written supervisory standards that specifically regulate the duties, authority, and supervision mechanisms of the DPS in Sharia hospitals. Currently, the supervisory mechanism applied by the DPS at Sari Asih Hospital is limited to routine monthly visits and the evaluation of reports submitted by the Sharia Committee to the DPS.

Researcher acknowledges several limitations in this study, particularly in terms of data collection, which relied solely on literature review without field studies to confirm actual conditions or existing regulations. Therefore, future research is recommended to incorporate field studies with a broader scope, such as index calculations, observations, and interviews with the President Director or members of the DPS to obtain more accurate and reliable data. Further studies may also involve direct participation in the Sharia audit process to identify challenges and obstacles encountered during implementation. Additionally, to provide a more comprehensive discussion of Good Corporate Governance, future research should not focus solely on human resource issues but also include analysis of financial reports, asset management, strategic planning, and overall hospital management.

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