

Intisari

Penelitian ini dilatarbelakangi oleh beberapa temuan yang terdapat pada Kantor Kementerian Agama Republik Indonesia. Untuk mengatasi dan menghindari temuan-temuan tersebut, diperlukan adanya pengendalian internal yang memadai serta berjalan dengan efektif sehingga tujuan organisasi dapat tercapai. Tujuan dari penelitian ini yaitu untuk mengevaluasi efektivitas pengendalian internal pada Kantor Kementerian Agama Kabupaten Kulon Progo. Penelitian ini dilakukan dengan melakukan wawancara berdasarkan *Internal Control Questionnaire* (ICQ), serta inspeksi dokumen. Hasil analisis menyatakan bahwa Kantor Kementerian Agama Kabupaten Kulon Progo telah menjalankan lima komponen utama pengendalian internal dari COSO Internal Control Integrated Framework 2013. Kelima komponen yang dimaksud adalah lingkungan pengendalian, penilaian atas risiko, aktivitas pengendalian, informasi dan komunikasi, serta aktivitas pemantauan. Kantor Kementerian Agama Kabupaten Kulon Progo juga telah menjalankan 17 prinsip pengendalian internal dari COSO Internal Control Integrated Framework 2013 berdasarkan *Internal Control Questionnaire* (ICQ). Dapat disimpulkan bahwa pengendalian internal pada Kantor Kementerian Agama Kulon Progo telah memadai. Namun, pada implementasinya, Kantor Kementerian Agama Kabupaten Kulon Progo belum mencapai tujuan-tujuan pengendalian internal yaitu operasi, pelaporan, dan kepatuhan. Maka dari itu, pengendalian internal pada Kantor Kementerian Agama Kabupaten Kulon Progo belum tergolong efektif.

Kata kunci: pengendalian, pengendalian internal, kecurangan, defisiensi, efektif, memadai, COSO Internal Control Framework 2013, Kementerian Agama.

Abstract

This research is motivated by several findings found at the Kementerian Agama Republik Indonesia. To overcome and avoid these findings, adequate internal control is needed and runs effectively so that organizational goals can be achieved. The purpose of this study is to evaluate the effectiveness of internal control at the Kementerian Agama Kabupaten Kulon Progo Office. This research was conducted by conducting interviews based on the Internal Control Questionnaire (ICQ), as well as document inspection. The results of the analysis state that Kementerian Agama Kabupaten Kulon Progo Office has implemented five main components of internal control from the COSO Internal Control Integrated Framework 2013. The five components in question are the control environment, risk assessment, control activities, information and communication, and monitoring. The Kementerian Agama Kabupaten Kulon Progo Office has also implemented 17 internal control principles from the COSO Internal Control Integrated Framework 2013 based on the Internal Control Questionnaire (ICQ). It can be concluded that internal control at the Kementerian Agama Kabupaten Kulon Progo Office has been sufficient. However, in its implementation, the Kementerian Agama Kabupaten Kulon Progo Office has not yet achieved the objectives of internal control namely operations, reporting, and compliance. Therefore, internal control at the Kementerian Agama Kabupaten Kulon Progo Office has not been classified as effective.

Keywords: control, internal control, fraud, deficiency, effective, sufficient, adequate, COSO Internal Control Framework 2013, Kementerian Agama