

Inti Sari

Salah satu upaya untuk menjaga dan memperbaiki kualitas audit BPK dapat dilakukan dengan menerapkan sistem pendukung audit. Namun, penerapan sistem pendukung audit ini akan menghadapi risiko operasional karena auditor dapat merespons positif atau negatif terhadap sistem. Penelitian ini bertujuan untuk menganalisis respons auditor terhadap penggunaan sistem pendukung audit serta mengidentifikasi dan menganalisis faktor-faktor penyebab respons tersebut. Penelitian ini merupakan penelitian kualitatif dengan metode pengumpulan data berupa analisis dokumen dan wawancara. Hasil penelitian ini menunjukkan bahwa *respons auditor terhadap penggunaan sistem pendukung audit di BPK RI masih cenderung negatif*. Sementara itu, faktor-faktor penyebab respons yang teridentifikasi di antaranya (1) auditor langsung bertanya ke Biro TI ketika menghadapi isu kontingensi, (2) fitur belum mendukung repair, (3) auditor cenderung membaca *manual book* ketika menghadapi isu kontingensi, dan (4) tampilan muka sistem yang rumit.

Kata kunci: audit sektor publik, penggunaan teknologi informasi dalam audit, respons auditor, sistem pendukung audit, *enabling and coercive framework*

Abstract

*One effort to maintain and improve the BPK's audit quality is to implement an audit support system. However, the implementation of this audit support system will face operational risk because the auditor may respond positively or negatively to the system. This research aims to analyze the auditor's response to the use of audit support system and to identify the factors that cause the response. This study is a qualitative research with data collection method in the form of document analysis and interview. The results showed that **the auditor's response to the use of audit support system in BPK RI still tend to be negative.** Meanwhile, the factors that identified the responses were (1) the auditor directly asks the IT Bureau when facing contingency issues, (2) the feature does not support the repair, (3) the auditor tends to read the manual book when facing contingency issues, and (4) complex system interfaces.*

Keywords: *public sector audit, use of information technology in audit, auditor response, audit support system, enabling and coercive framework.*