

INTISARI

Hasil survei kepuasan *auditee* PT PLN (Persero) SPI Bidang Audit Jawa Bagian Tengah Periode 2018-2019 menunjukkan bahwa *auditee* tidak puas pada kategori kompetensi auditor internal selama Tahun 2018-2019 namun pada Tahun 2019 terjadi peningkatan kepuasan *auditee* pada kategori ruang lingkup pekerjaan audit (SPI) serta laporan dan proses audit (SPI). Menurut Korkmaz (2020), peran SPI dalam peningkatan GCG perusahaan berpengaruh terhadap peningkatan kepuasan *auditee* dan perlu dilakukan penelitian yang datang pada peran audit internal di dalam perubahan organisasi dan isu-isu strategis.

Atas penjabaran hasil survei kepuasan *auditee* PT PLN (Persero) SPI Bidang Audit Jawa Bagian Tengah serta penelitian sebelumnya maka diperlukan pengujian terhadap faktor hubungan SPI dengan manajemen, kompetensi auditor internal, laporan dan proses audit, peran SPI dalam peningkatan GCG perusahaan serta peran SPI sebagai pendukung isu-isu strategis dan perubahan organisasi diperlukan untuk memberikan gambaran terhadap kepuasan *auditee*.

Metode penelitian menggunakan survei kepuasan *auditee* yang merupakan PIC (*person in charge*) dari tindak lanjut rekomendasi audit sejumlah 146 responden. Selanjutnya dilakukan analisis data menggunakan metode analisis regresi berganda dengan program SPSS Versi 19. Hasil penelitian ditemukan bahwa kepuasan pelanggan (*auditee*) dipengaruhi oleh hubungan SPI dengan Manajemen, kompetensi auditor internal dan peran SPI dalam peningkatan GCG perusahaan sedangkan laporan dan proses audit pengetahuan dan peran SPI sebagai pendukung isu-isu strategis dan perubahan organisasi tidak berpengaruh terhadap kepuasan *auditee*.

Hubungan SPI dengan manajemen *auditee* meningkatkan efektifitas, kualitas dan kinerja audit internal, peningkatan kepercayaan liwat kompetensi auditor internal serta keyakinan *auditee* atas tata kelola organisasi selama proses audit. Namun auditor perlu meningkatkan kemampuan komunikasi di dalam proses audit serta pemasaran audit internal sehingga nilai tambah audit internal meningkat untuk mendukung isu strategis dan perubahan yang terjadi di dalam organisasi.

Kata Kunci: *Kepuasan Pelanggan, Audit Internal, Satuan Pengawasan Intern, Analisis Regresi Berganda*

ABSTRACT

The results of the auditee satisfaction survey of PT PLN (Persero) SPI Bidang Audit Jawa Tengah for the Period 2018-2019 showed that the auditee was not satisfied in the category of internal auditor competence during 2018-2019 but in 2019 there was an increase in auditee satisfaction in the category of scope of audit work (SPI) as well as audit reports and processes (SPI). According to Korkmaz (2020) the role of SPI in improving the company's GCG has an effect on improving auditee satisfaction and it is necessary to conduct research that comes on the role of internal audits in organizational changes and strategic issues.

On the description of the results of the auditee satisfaction survey of PT PLN (Persero) SPI Bidang Audit Jawa Bagian Tengah and previous research, testing on the factors of SPI's relationship with management, the competence of internal auditors, reports and audit processes, the role of SPI in improving the company's GCG as well as the role of SPI as a supporter of strategic issues and organizational changes are needed to provide an overview of auditee satisfaction.

The research method uses an auditee satisfaction survey which is a PIC (person in charge) of follow-up audit recommendations of 146 respondents. Data analysis is conducted using multiple regression analysis methods through the SPSS Version 19 program with internal customer satisfaction results (auditee) influenced by SPI's relationship with Management, the competence of internal auditors and the role of SPI in improving the company's GCG while the report and audit process knowledge and the role of SPI as a supporter of strategic issues and organizational changes have no effect on auditee satisfaction.

SPI's relationship with auditee management improves the effectiveness, quality and performance of internal audits, increases trust through the competence of internal auditors and auditee confidence in organizational governance through the audit process that has occurred. But auditors need to improve communication skills in the audit process and internal audit marketing so that the added value of internal audits increases to support strategic issues and changes that occur within the organization.

Keywords: Customer Satisfaction, Internal Audit, Satuan Pengawasan Intern, Multiple Regression Analysis