

INTISARI

Tujuan: Pandemi Covid-19 telah mengubah cara kerja auditor internal sektor publik secara signifikan dan mendadak, terutama dalam hal berkomunikasi dengan klien. Komunikasi dengan klien dilakukan dengan mediasi komputer selama pandemi berlangsung. Ada beberapa kendala dan tantangan, yaitu adanya pemotongan anggaran, ketidaksiapan sumber daya, dan tidak adanya pedoman komunikasi yang jelas muncul. Oleh karena itu, penelitian ini bertujuan untuk mengeksplorasi proses komunikasi yang terjadi antara auditor dengan klien yang termediasi komputer di masa pandemi Covid-19. Eksplorasi akan dilakukan pada kendala dan tantangan yang dihadapi auditor, cara auditor memperoleh informasi, dan cara auditor memperoleh keyakinan atas informasi yang didapat.

Metode Penelitian: Peneliti menggunakan pendekatan studi kasus dengan melakukan wawancara terhadap auditor di Inspektorat Jenderal Kementerian Perindustrian.

Temuan: Auditor menemui kendala teknis, sarana dan prasarana, serta batasan dari adanya peraturan terkait pandemi Covid-19. Sumber utama informasi audit adalah klien yang disampaikan melalui mediasi komputer walaupun auditor merasa kurang yakin atas informasi yang didapat jika dibandingkan dengan informasi yang disampaikan secara langsung. Auditor berusaha untuk menilai kualitas informasi dan menindaklanjutinya secara daring. Auditor mendokumentasikan informasi dan kendala yang dihadapi pada kertas kerja.

Orisinalitas: Penelitian ini mengadaptasi teori informasi yang membahas bahwa suatu informasi akan melalui beberapa tahapan: diproses, dinilai, dan digunakan.

Kata Kunci: *komunikasi yang termediasi komputer, audit internal sektor publik, audit di masa pandemi Covid-19, teori informasi.*

ABSTRACT

Objective: *The Covid-19 pandemic has significantly and suddenly changed the way internal auditors work in the public sector, especially when it comes to communicating with clients. Communication with clients is done by computer mediation during the pandemic. Several obstacles and challenges, namely budget cuts, unpreparedness of resources, and the absence of clear communication guidelines emerge. Therefore, this study aims to explore the computer-mediated communication process that occurs between auditors and clients during the Covid-19 pandemic. Exploration will be carried out on the obstacles and challenges faced by the auditor, how the auditor obtains information, and how the auditor gains confidence in the information obtained.*

Research Methods: *The researcher uses a case study approach by conducting interviews with auditors at the Inspectorate General of the Ministry of Industry.*

Findings: *The auditor encounters technical difficulties, facilities and infrastructure restraints, as well as limitations due to regulations related to the Covid-19 pandemic. The main source of audit information is the client, submitted through computer mediation, although the auditor feels less sure of the information obtained, as contrasted with the information submitted directly. Auditors seek to assess the quality of information and follow it up online. The auditor documents the information and constraints encountered in the working papers.*

Originality: *This study adapts the information theory, which states that information will go through several stages: processed, assessed, and used.*

Keywords: *Computer-mediated communication, public sector internal audit, auditing during the Covid-19 pandemic, information theory*