

## Intisari

Pemerintah Indonesia mendorong Aparat Pengawas Internal Pemerintah (APIP) untuk memiliki kapabilitas yang memadai dalam menjalankan fungsi pengawasan internal. Penilaian kapabilitas APIP mengacu pada *Internal Audit Capability Model* (IA-CM). Makin tinggi level kapabilitas maka makin baik kinerja pengawasan internal APIP. Penelitian ini bertujuan untuk mengeksplorasi pengimplementasian model IA-CM dan dampak implementasi model IA-CM terhadap kinerja Inspektorat Kabupaten Kediri dengan berlandaskan teori institusional. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus.

Hasil penelitian ini menunjukkan bahwa pengimplementasian model IA-CM di Inspektorat Kabupaten Kediri didorong oleh tekanan institusional, yaitu koersif, normatif dan mimietik. Tekanan koersif merupakan pendorong utama terimplementasikannya model IA-CM. Atas pengimplementasian model IA-CM tersebut, ternyata masih ditemui adanya kendala terkait dengan pelaksanaan audit kinerja, penentuan objek berisiko, keterbatasan jumlah sumber daya manusia (SDM), dan kerja sama auditi. Selain itu, hasil penelitian ini juga mengungkapkan adanya dampak pengimplementasian model IA-CM terhadap kinerja pengawasan internal inspektorat dalam aspek cakupan layanan, kompetensi auditor, perencanaan audit, pelaksanaan audit, dan kebijakan dan prosedur.

Kata kunci: kapabilitas, APIP, *internal audit capability model* (IA-CM)

### **Abstract**

The Indonesian government encourages the Government Internal Supervisory Agency (APIP) to perform its internal oversight role capably. APIP capability assessment refers to the *Internal Audit Capability Model (IA-CM)*. The higher the capability level, the better APIP's internal control performance. This study aims to explore the implementation of the IA-CM and the impact of the implementation of the IA-CM on the performance of the Kediri Regency Inspectorate in perspective of institutional theory. This study uses a qualitative method with a case study approach.

The results of this study indicate that the implementation of the IA-CM in the District Inspectorate of Kediri is driven by coercive, normative and mimetic institutional pressures. Major driver behind the implementation of IA-CM is coercive pressure. Due to the implementation of the IA-CM model, it turns out that there are still obstacles related to the implementation of performance audits, determination of risky objects, limited number of human resources, and auditee cooperation. In addition, the results of this study also reveal the impact of implementing the IA-CM on the performance of the inspectorate's internal control in the scope of service, auditor competence, audit planning, audit implementation, and policies and procedures.

**Keywords:** capability, APIP, Internal Audit Capability Model (IA-CM)