

## INTISARI

Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis peran *assurance* dan konsultatif Satuan Pengawas Internal (SPI), serta kendala apa saja yang menyebabkan belum optimalnya peran SPI pada lingkup perguruan tinggi di Kota Ambon. Penelitian ini menggunakan pendekatan kualitatif, selanjutnya pengumpulan data melalui wawancara dengan SPI, pimpinan perguruan tinggi, dan kepala bagian keuangan perguruan tinggi yang dijumlahkan menjadi 17 informan.

Hasil penelitian menemukan bahwa SPI di setiap perguruan tinggi sudah melaksanakan peran *assurance*, namun belum maksimal karena proses melakukan audit dan review belum sesuai dengan program tahunan, belum semua instansi melaksanakan review PBJ dan review laporan keuangan. Pelaksanaan pemantauan dan evaluasi dilakukan dengan melihat kesesuaian informasi berupa bukti-bukti dokumen dan transaksi terhadap suatu kegiatan. Pelaksanaan peran konsultatif dilakukan dengan cara SPI memeriksa kembali laporan yang dibuat oleh auditi, SPI memberikan masukan atau rekomendasi, dan melakukan rapat pimpinan. Pelaksanaan peran konsultatif belum maksimal, misalnya pelaksanaan peran konsultasi yang dibangun antara SPI dengan pimpinan perguruan tinggi dilakukan saat rapat koordinasi setiap hari senin minggu berjalan,

Kendala yang menghambat belum optimalnya peran, tugas, dan fungsi SPI yaitu kurangnya sumber daya manusia, terbatasnya waktu audit, kurangnya koordinasi dengan pimpinan, terbatasnya biaya dalam melakukan pengawasan, kurangnya pengetahuan, dan penempatan staf dalam perguruan tinggi.

**Kata kunci:** peran *assurance*, peran konsultatif, satuan pengawas internal

## ABSTRACT

This study aims to identify and analyze the assurance and consultative roles of the Internal Supervisory Unit (SPI), as well as what obstacles cause the role of SPI to not be optimal in the scope of higher education in Ambon City. This study used a qualitative approach, and collected data through interviews from 17 respondents who were SPI, college leaders, and the heads of the college's finance department.

The results of the study showed that SPI in each university had carried out the role of assurance, but it was not optimal because the process of conducting audits and reviews was not in accordance with the annual program, and not all agencies had carried out PBJ and financial report reviews. The implementation of monitoring and evaluation was carried out by looking at the suitability of information in the form of documentary evidence and transactions for an activity. The implementation of the consultative role had been carried out, namely SPI re-examining reports made by auditees, SPI providing input or recommendations, and conducting leadership meetings. The implementation of the consultative role had not been maximized, for example, the implementation of the consultative role built between SPI and the college leadership when conducting coordination meetings held every Monday of the current week.

The obstacles that hindered the unoptimal role, duties, and functions of SPI were the lack of human resources, limited audit time, lack of coordination with leaders, limited costs in conducting supervision, lack of knowledge, and staff placement in higher education.

**Keywords:** *assurance role, consultative role, internal supervisory unit*