

INTISARI

Pada dasarnya, setiap pemerintah menginginkan sistem pemerintahan yang baik (*good governance*) untuk memastikan keamanan dan kedamaian negara. Di Indonesia, upaya penciptaan *good governance* telah dimulai sejak masa reformasi 1998 dan berlanjut sampai saat ini. Namun, praktik korupsi masih banyak terjadi. Data dari *Indonesia Corruption Watch (ICW)* menunjukkan peningkatan penindakan kasus korupsi dibandingkan empat tahun sebelumnya, dengan tiga kategori korupsi terbesar meliputi kerugian negara, pencucian uang, dan suap serta pungutan liar. Kasus korupsi dalam pengadaan barang/jasa, seperti kasus *Base Transceiver Station (BTS) 4G* senilai Rp8 triliun di Kementerian X pada tahun 2023, mengindikasikan lemahnya sistem pengawasan.

Kementerian X melalui BAKTI bertanggung jawab atas jangkauan akses internet dan penguatan infrastruktur digital di Indonesia. Korupsi, sebagai salah satu bentuk *fraud*, merusak perekonomian, ketertiban sosial, dan kepercayaan masyarakat terhadap pemerintah. Pengawasan oleh BPK, BPKP, dan auditor internal (APIP) sangat penting dalam pencegahan *fraud*. Audit, sesuai Pedoman Audit BPKP, melibatkan penemuan, penelaahan, dan evaluasi secara independen, objektif, dan profesional.

Penelitian ini menganalisis pengaruh kompetensi dan independensi persepsian auditor internal terhadap efektivitas audit internal dalam pencegahan *fraud*. Menggunakan metode kuantitatif dengan responden 69 auditor internal di Kementerian X, penelitian ini menerapkan teknik *Structural Equation Modeling-Partial Least Squares (SEM-PLS)*. Hasil penelitian menunjukkan bahwa kompetensi dan independensi tidak berpengaruh signifikan terhadap efektivitas audit internal dalam pencegahan *fraud*. Namun, kualitas audit berpengaruh positif dan signifikan terhadap efektivitas audit internal dalam pencegahan *fraud*. Selain itu, kualitas audit memediasi secara penuh pengaruh positif kompetensi dan independensi terhadap efektivitas audit internal dalam pencegahan *fraud*. Temuan ini mengindikasikan bahwa meskipun kompetensi dan independensi auditor penting, kualitas audit merupakan faktor kunci dalam meningkatkan efektivitas audit internal untuk mencegah *fraud*.

Kata Kunci: kompetensi auditor, independensi auditor, kualitas audit, efektivitas audit internal, pencegahan fraud, good governance.

ABSTRACT

Essentially, every government in any country desires to establish good governance to ensure national security and peace. In Indonesia, efforts to create good governance have been initiated since the reform era in 1998 and continue until today. However, corruption practices still prevail. Data from Indonesia Corruption Watch (ICW) indicates an increase in the prosecution of corruption cases compared to four years prior, with the three most prevalent categories of corruption being state losses, money laundering, and bribery along with extortion. Corruption cases in procurement of goods/services, such as the case of the Rp8 trillion 4G Base Transceiver Station (BTS) at Ministry X in 2023, indicate weak supervision systems.

Ministry X, through BAKTI, is responsible for internet access expansion and strengthening digital infrastructure across Indonesia. Corruption, as a form of fraud, damages the economy, social order, and public trust in the government. Oversight by BPK, BPKP, and internal auditors (APIP) is crucial in fraud prevention. Audit, according to the BPKP Audit Guidelines, involves independent, objective, and professional discovery, scrutiny, and evaluation.

This research analyzes the influence of competence and independence perception of internal auditors on the effectiveness of internal audit in fraud prevention. Using a quantitative method with 69 internal auditors as respondents in Ministry X, this study applies Structural Equation Modeling-Partial Least Squares (SEM-PLS) technique. The research findings indicate that competence and independence do not significantly influence the effectiveness of internal audit in fraud prevention. However, audit quality has a positive and significant influence on the effectiveness of internal audit in fraud prevention. Additionally, audit quality fully mediates the positive influence of competence and independence on the effectiveness of internal audit in fraud prevention. These findings suggest that while competence and independence of auditors are important, audit quality is a key factor in enhancing the effectiveness of internal audit to prevent fraud.

Keywords: *auditor competence, auditor independence, audit quality, internal audit effectiveness, fraud prevention, good governance.*