

INTISARI

Penelitian ini bertujuan menganalisis pemenuhan pengendalian dan pemerolehan keyakinan mutu pemeriksaan dalam tata kelola pemeriksaan Badan Pemeriksa Keuangan (BPK) Republik Indonesia. Studi kasus jamak dilakukan pada BPK Perwakilan Provinsi Jawa Timur dan Sumatera Selatan, yang dipilih karena perbedaan kapasitas operasional namun memiliki pola capaian Indikator Kinerja Utama (IKU) serupa pada 2020–2023, yaitu fluktuatif dengan kecenderungan resistansi. *Stewardship Theory* digunakan sebagai kerangka analisis untuk menelaah persepsi dan tanggung jawab profesional pemeriksa terhadap mutu hasil pemeriksaan. Penelitian ini menggunakan pendekatan kualitatif deduktif melalui wawancara mendalam dan telaah dokumen resmi, dengan analisis tematik. Hasil penelitian menunjukkan adanya kendala sistemik dalam pelaksanaan *Quality Control* (QC) dan *Quality Assurance* (QA), yang memengaruhi penerapan sembilan prinsip tata kelola: transparansi, akuntabilitas, aturan hukum, responsibilitas, efektivitas, efisiensi, demokrasi, ketidakberpihakan, dan kewajaran. Hambatan yang diidentifikasi meliputi keterlambatan dan ketidaktepatan data, tekanan waktu, keterbatasan lingkup pemeriksaan, sinkronisasi kerja yang belum optimal, beban kerja tinggi, kompleksitas entitas, kelelahan pemeriksa, keterbatasan anggaran, variasi kualitas pemeriksa, intervensi dari entitas terperiksa, serta rendahnya komitmen. Temuan menegaskan bahwa penerapan prinsip tata kelola berbasis nilai *stewardship* (integritas, loyalitas, dan komitmen profesional) akan berkontribusi dalam memperkuat sistem pengendalian mutu, meningkatkan kepatuhan terhadap standar, serta mendorong budaya kerja yang berorientasi pada kualitas, akuntabilitas, dan keberlanjutan. Implikasi praktis meliputi perbaikan kebijakan internal, penguatan supervisi, peningkatan kapasitas sumber daya manusia, dan optimalisasi teknologi informasi sebagai strategi untuk mencapai target IKU secara konsisten dan berkelanjutan.

Kata Kunci: Tata Kelola Pemeriksaan, *Stewardship Theory*, Pengendalian Mutu, *Quality Control*, *Quality Assurance*, BPK.

ABSTRACT

This study aims to analyze the fulfilment of control mechanisms and the attainment of audit quality assurance within the audit governance of the Audit Board of the Republic of Indonesia (BPK). A multiple-case study was conducted at the BPK Regional Offices of East Java and South Sumatra, which were selected due to differences in operational capacity yet demonstrated similar Key Performance Indicator (KPI) achievement patterns during 2020–2023, characterized by fluctuations and resistance. Stewardship Theory served as the analytical framework to examine auditors' perceptions and professional responsibilities toward audit quality. This research employed a deductive qualitative approach through in-depth interviews and the review of official documents, with thematic analysis. The findings revealed systemic constraints in the implementation of Quality Control (QC) and Quality Assurance (QA), which affected the application of nine governance principles: transparency, accountability, rule of law, responsibility, effectiveness, efficiency, democracy, impartiality, and fairness. The main challenges identified include delays and inaccuracies in the data of audited entities, time pressure, limited audit scope, suboptimal work synchronization, heavy workloads, entity complexity, auditor fatigue, budgetary constraints, varying auditor competencies, interference from audited entities, and weak commitment among some auditors. The study highlights that implementing audit governance principles grounded in stewardship values (integrity, loyalty, and professional commitment) significantly contributes to strengthening the quality control system, enhancing compliance with standards, and fostering a work culture oriented toward quality, accountability, and sustainability. Practical implications include recommendations for improving internal policies, reinforcing supervision, strengthening human resource capacity, and optimizing information technology as strategies to achieve KPI targets consistently and sustainably.

Keywords: *Audit Governance, Stewardship Theory, Quality Control, Quality Assurance, BPK.*