

## INTISARI

Penelitian ini bertujuan untuk mengevaluasi keefektifan sistem pengendalian internal dan menganalisis faktor-faktor yang menjadi kendala dalam penerapan sistem pengendalian internal pada kegiatan operasional di PDAM Kabupaten Buton. Evaluasi dilakukan terhadap lima kegiatan operasional di PDAM Kabupaten Buton, yaitu produksi dan distribusi air, pemasangan sambungan baru, pembacaan meter air, pengolahan data baca meter air, dan penagihan rekening air pelanggan. Evaluasi sistem pengendalian internal pada kegiatan operasional di PDAM Kabupaten Buton berdasarkan pada *comprehensive assessment model* (CAM) yang dikembangkan oleh Dittmeir dan Paolo (2014) dan dikeluarkan oleh *Institute of Internal Auditors* (IIA). CAM merupakan sebuah metodologi evaluasi inovatif yang melakukan evaluasi melalui sebuah pendekatan penilaian yang unik dan memberikan penilaian terintegrasi atas sistem pengendalian internal sehingga akan memberikan hasil yang lebih objektif dan komprehensif. Penelitian ini menggunakan pendekatan kualitatif dengan metode pengumpulan data melalui observasi, wawancara, dan analisis dokumen.

Hasil penelitian pada setiap kegiatan operasional menunjukkan bahwa keefektifan sistem pengendalian internal pada produksi dan distribusi air sebesar 4,1. Keefektifan sistem pengendalian internal pada pemasangan sambungan baru sebesar 4,07. Keefektifan sistem pengendalian internal pada pembacaan meter air sebesar 4,07. Keefektifan sistem pengendalian internal pada pengolahan data baca meter air sebesar 3,69. Keefektifan sistem pengendalian internal pada penagihan rekening air pelanggan sebesar 4,07. Hasil penilaian keseluruhan efektivitas sistem pengendalian internal pada kegiatan operasional di PDAM Kabupaten Buton sebesar 4,01 yang berarti pengendalian internal tidak memadai dan perlu perbaikan yang signifikan agar dapat mencapai tujuan pengendalian. Adapun faktor-faktor yang menjadi kendala dalam penerapan sistem pengendalian internal pada kegiatan operasional di PDAM Kabupaten Buton antara lain faktor internal yang terdiri atas tidak adanya SOP pada sebagian kegiatan bisnis operasional, kurangnya kompetensi pegawai, kurang berfungsinya satuan pengawas intern, dan keterbatasan sumber daya serta faktor eksternal yaitu adanya benturan peraturan wilayah.

Kata Kunci: SPI, CAM, PDAM, keefektifan, dan faktor kendala

## ABSTRACT

This study aims to evaluate the effectiveness of internal control system and analyze the factors that hinder the implementation of an internal control system in the operational activities of Buton Regency water company. The evaluation is conducted on five operational activities in Buton Regency water company in terms water production and distribution, installation of new connections, water meter reading, water meter reading data processing, and billing of customer's water bill. The evaluation of the internal control system in the operational activities of the Buton Regency water company is based on a comprehensive assessment model (CAM) developed by Dittmeir and Paolo (2014) and issued by the Institute of Internal Auditors (IIA). CAM is an innovative evaluation methodology that evaluates through a unique assessment approach and provides an integrated assessment of the internal control system therefore the researcher is able to gain more objective and comprehensive results. This research uses a qualitative approach and the data collection methods chosen are: observation, interview, and document analysis.

The results of research on each operational activity show that the effectiveness of internal control system in the water production and distribution is 4,1. The effectiveness of the internal control system in the installation of new connections is 4,07. The effectiveness of the internal control system in the water meter reading is 4,07. The effectiveness of the internal control system in the water meter reading data processing is 3,69. The effectiveness of the internal control system on the customer water bill data amounts 4,07. The overall assessment of the effectiveness of internal control system in operational activities of Buton Regency water company equals to 4,01. This means that the internal control is inadequate and requires a significant improvements in order to achieve an objectives control. The obstacle factors in the implementation of internal control system in operational activities in Buton Regency water company include internal factors such as of the absence of SOP in some operational business activities, lack of competence, lack of functioning of the internal supervisory unit, and limited resources and whereas the external factor includes conflicts in term of regulation.

**Keywords:** SPI, CAM, PDAM, effectiveness, and constraint factors