

## INTISARI

### **Strategi Peningkatan Kapabilitas Aparat Pengawas Intern Pemerintah (APIP) Dengan *Internal Audit Capability Model* (IA-CM) (Studi Pada Inspektorat DIY)**

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Kehadiran otonomi daerah, menjadikan *good governance* sangat mendesak untuk diwujudkan pada penyelenggaraan pemerintahan dan pelayanan publik di tingkat provinsi, kabupaten/kota. Untuk mewujudkan hal tersebut dibutuhkan sistem pengendalian intern pemerintah (SPIP) sebagai pemberi keyakinan bahwa penyelenggaraan kegiatan suatu organisasi Pemda telah dilaksanakan sesuai dengan perencanaan dan telah mencapai tujuannya. SPIP yang ada di Indonesia merupakan adopsi konsep pengendalian COSO. Dalam kapasitasnya sebagai penanggung jawab terhadap kelancaran pelaksanaan SPIP pada pemerintah pusat dan pemerintah daerah. APIP sebagai lembaga pengawasan internal dalam sektor pemerintahan diharapkan berperan secara efektif dalam memberikan pelayanan konsultasi dan pelayanan penjaminan kualitas. Sebagai perwujudan APIP berkelas internasional, maka diperlukan sebuah model audit internal yaitu *Internal Audit Capability Model* (IA-CM). Level kapabilitas APIP di Inspektorat DIY berada pada level II *infrastructure* penuh dan belum berada pada level III *integrated* yang mendukung target RPJMN 2015-2019. IA-CM merupakan implementasi dari COSO pada sektor publik.

Penelitian dilakukan dengan menggunakan metode kualitatif dengan pendekatan studi kasus. Data penelitian dikumpulkan melalui wawancara mendalam, studi dokumentasi, dan observasi. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang menghambat dalam peningkatan kapabilitas APIP di Inspektorat DIY dan menghasilkan strategi yang seharusnya dilakukan untuk dapat meningkatkan kapabilitas APIP di Inspektorat DIY dengan IA-CM. Partisipan meliputi auditor dan pihak manajemen Inspektorat DIY. Hasil penelitian menunjukkan terdapat enam penyebab APIP di Inspektorat DIY belum mencapai level optimum, antara lain: sumber daya; regulasi; praktik audit; administrasi; komunikasi internal dan kurang pemahaman. Strategi utama untuk mencapai level optimum dapat dilakukan melalui antara lain dengan menentukan *area of improvement* (AoI); melakukan penerapan praktik profesional audit internal secara seragam dan selaras dengan standar audit intern pemerintah Indonesia (standar APII) dan model IA-CM, beserta keterkaitan dengan perspektif COSO sehingga APIP mampu menilai efisiensi, efektivitas dan ekonomis suatu program kegiatan dan mampu memberikan pelayanan konsultasi sebagai masukan terhadap pelaksanaan tata kelola, manajemen risiko serta pengendalian internal di Pemda DIY.

Kata kunci: APIP, *Internal Audit Capability Model* (IA-CM), Audit Internal, Standar APII, COSO.

## ABSTRACT

### **Capability Building Strategies for the Government Internal Supervisory Apparatus (APIP) Using Internal Audit Capability Model (IA-CM) (A Study at the Inspectorate of the Special Region of Yogyakarta)**

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The presence of the regional autonomy has suggested good governance to be urgently realized in the government administration and public services in the provinces and regencies/ cities. To achieve this, the Government Internal Control System (SPIP) is required to convince that the administration of an activity in a local government has been performed according to its plan and has accomplished its objectives. The SPIP in Indonesia is the adoption of the control model developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). As an institution responsible for the smooth implementation of SPIP in the central and local administrations, the Government Internal Supervisory Apparatus (APIP) as an internal supervisory body in the government sector is expected to play an effective role in providing services in consultation and quality assurance. To achieve a world class APIP, an internal audit model named Internal Audit Capability Model (IA-CM) is needed. The capability level of the APIP in the Special Region of Yogyakarta (DIY) is at Level II (infrastructure). It has not reached Level III (integrated) to support the target of 2015-2019 National Medium Term Development Plan (RPJMN 2015-2019) yet. IA-CM is the implementation of COSO in the public sector.

The research was conducted using a qualitative method with a case study approach. The data were collected through in-depth interviews, documentation studies, and observations. This study aims to analyze factors inhibiting the capability building of the APIP at the Inspectorate of DIY. It is also intended to generate strategies to be applied to build the APIP's capability at the Inspectorate of DIY using IA-CM. The participants in this study included auditors and the management of the Inspectorate of DIY. The results show that there are six factors causing the APIP at the Inspectorate of DIY not reaching the optimum level, namely resources, regulations, audit practices, administration, internal communication, and poor knowledge. The optimum level can be attained by determining the area of improvement (Aol) and carrying out the professional practice of internal audit which is based on and consonant with the internal audit standards of the Indonesian Government (the standards of the Indonesian Government Internal Auditor Association/ AIPI) and the IA-CM model and the perspective of COSO. This way, the APIP can assess the efficiency, effectiveness, and economics of a program and can provide consultation as an input for the governance, risk management, and internal control of the local government of DIY.

**Keywords:** APIP, *Internal Audit Capability Model* (IA-CM), Internal Audit, AIPI Standards, COSO.