



**EVALUATION OF INTERNAL CONTROL ON RETRIBUTION REDUCTION  
OFFERED TO SPORTS AND RECREATION SPOTS:  
A STUDY ON KULON PROGO REGENCY TOURISM SERVICE OFFICE**

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**ABSTRACT**

This research aims at evaluating the internal control's compliance with the government's internal control system (SPIP) in offering retribution reduction to sports and recreation spots, as performed by the Kulon Progo Regency Tourism Service Office. This is a qualitative research with a case study approach. The data collection techniques used in this research were interview; document analysis; and observation performed at the Kulon Progo Regency Tourism Service Office. Data analysis was performed using a model developed by Miles and Huberman (1992), namely data reduction; data presentation; and conclusion drawing. This research also used data reliability and validity test to assess the data.

The research results showed that the internal control system at the Kulon Progo Regency Tourism Service Office has fulfilled five elements of SPIP, namely control environment; risk assessment; control activity; information and communication; and internal control monitoring. However, several sub-elements were still insufficient, namely commitments on competence, the healthy policy formulation and implementation on human resources; risk analysis; physical control upon assets; and function separation, and facilities and infrastructure.

**Keywords:** Internal Control, SPIP, Sports and Recreation Spots Retribution Reduction



**EVALUASI PENGENDALIAN INTERNAL ATAS PEMBERIAN KERINGANAN  
RETRIBUSI TEMPAT REKREASI DAN OLAHRAGA:  
STUDI PADA DINAS PARIWISATA KABUPATEN KULON PROGO**

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**INTISARI**

Penelitian ini merupakan jenis penelitian kualitatif dengan pendekatan studi kasus. Tujuan penelitian ini untuk mengevaluasi kesesuaian sistem pengendalian internal atas pemberian keringanan retribusi tempat rekreasi dan olahraga terhadap SPIP yang dilaksanakan Dinas Pariwisata Kabupaten Kulon Progo. Teknik pengumpulan data yang digunakan dalam penelitian ini yaitu melalui wawancara, analisis dokumen, dan observasi yang berasal dari Dinas Pariwisata Kabupaten Kulon Progo. Analisis data menggunakan model Miles and Huberman (1992).

Hasil penelitian menunjukkan bahwa sistem pengendalian internal di Dinas Pariwisata Kabupaten Kulon Progo telah memenuhi lima unsur SPIP yaitu lingkungan pengendalian, penilaian risiko, kegiatan pengendalian, informasi dan komunikasi, serta pemantauan pengendalian internal. Namun, ada beberapa subunsur yang belum memadai yaitu komitmen terhadap kompetensi, penyusunan dan penerapan kebijakan yang sehat tentang pembinaan sumber daya manusia, analisis risiko, pengendalian fisik aset, pemisahan fungsi, serta sarana dan prasarana.

**Kata Kunci:** Pengendalian Internal, SPIP, Pemberian Keringanan Retribusi Tempat Rekreasi dan Olahraga.