

Intisari

Penelitian ini dilatarbelakangi oleh beberapa temuan yang terdapat pada Kantor Kementerian Agama RI. Untuk mengatasi dan menghindari temuan-temuan tersebut, diperlukan adanya pengendalian internal yang efektif serta memadai yang seharusnya dijalankan oleh organisasi. Tujuan dari penelitian ini yaitu untuk mengevaluasi efektivitas pengendalian internal pada Kantor Kementerian Agama Kabupaten Bantul. Penelitian ini dilakukan dengan melakukan wawancara berdasarkan Internal Control Questionnaire (ICQ), observasi, serta inspeksi dokumen. Hasil analisis menyatakan bahwa Kantor Kementerian Agama Kabupaten Bantul telah menjalankan lima komponen pengendalian internal dari COSO Internal Control Integrated Framework 2013, yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta aktivitas pemantauan. Kantor Kementerian Agama Kabupaten Bantul juga telah menjalankan 17 prinsip pengendalian internal berdasarkan Internal Control Questionnaire (ICQ). Namun, pada implementasi lima komponen dan 17 prinsip tersebut Kantor Kementerian Agama Kabupaten Bantul belum mencapai tujuan-tujuan pengendalian internal yaitu operasi, pelaporan, dan kepatuhan. Maka dari itu, pengendalian internal pada Kantor Kementerian Agama Kabupaten Bantul belum efektif.

Kata kunci: pengendalian, pengendalian internal, kecurangan, defisiensi, efektif, memadai, COSO, Kementerian Agama.

Abstract

This research is motivated by several findings found in Kementerian Agama RI. To overcome and avoid these findings, sufficient and effective internal control is needed, which should be carried out by the organization. The purpose of this study is to evaluate the effectiveness of internal control at Kantor Kementerian Agama Kabupaten Bantul. This research was conducted by conducting interviews based on the Internal Control Questionnaire (ICQ), observation, and document inspection. The results of the analysis state that Kantor Kementerian Agama Kabupaten Bantul has run five components of internal control from the COSO Internal Control Integrated Framework 2013, namely the control environment, risk assessment, control activities, information and communication, and monitoring activities. Kantor Kementerian Agama Kabupaten Bantul has also implemented 17 principles of internal control based on the Internal Control Questionnaire (ICQ). However, in the implementation of the five components and 17 principles, Kantor Kementerian Agama Kabupaten Bantul has not achieved the objectives of internal control, namely operations, reporting, and compliance. Therefore, internal control at Kantor Kementerian Agama Kabupaten Bantul has not been effective.

Keywords: control, internal control, fraud, deficiency, effective, adequate, COSO, Kementerian Agama.