

### **Intisari**

**Tujuan** – Tujuan penelitian ini mengevaluasi kesesuaian antara proses pengauditan internal pengadaan barang dan jasa (PBJ) yang dilakukan oleh Inspektorat Kabupaten Tana Toraja, Sulawesi Selatan dengan pedoman pengauditan internal PBJ dari Peraturan BPKP Nomor 3 Tahun 2019.

**Desain/Methodologi/Pendekatan** – Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus pada Inspektorat Kabupaten Tana Toraja dengan mengevaluasi kesesuaian proses pengauditan internal PBJ yang riil dengan pedoman audit internal PBJ. Data yang digunakan yaitu data primer dan data sekunder. Penelitian menggunakan triangulasi teknik, yaitu kuesioner, wawancara, dan dokumentasi dan triangulasi sumber antara auditor dan auditi serta antara auditor dan auditor. Data dianalisis menggunakan rumus telaah sejawat dari AAIPi dan konsep Miles dan Huberman.

**Temuan** – Hasil penelitian menunjukkan bahwa audit internal PBJ yang dilakukan di Inspektorat Kabupaten Tana Toraja telah cukup baik dengan skor keseluruhan 56%. Untuk perencanaan audit mendapatkan skor 82% tergolong baik, pelaksanaan audit mendapatkan skor 56% tergolong cukup baik, dan komunikasi audit mendapatkan skor 32% tergolong kurang baik. Hasil kuesioner didukung dengan hasil wawancara dan dokumentasi. Terdapat beberapa kendala dalam audit internal PBJ, yaitu penugasan audit belum terkoordinasi, jumlah penugasan yang tidak sesuai dengan rencana, audit bersifat formalitas, komitmen yang rendah, dan komunikasi yang belum efektif.

**Batasan/Implikasi** – Penelitian ini memiliki implikasi pada Inspektorat Kabupaten Tana Toraja dalam melakukan audit internal PBJ agar sesuai dengan pedoman audit internal PBJ yang berlaku.

**Originalitas/Nilai** – Audit internal PBJ bertujuan untuk memberikan keyakinan bahwa PBJ yang dilakukan oleh pemerintah telah efektif, efisien, terbuka, bersaing, transparan, adil, dan akuntabel. Inspektorat Kabupaten Tana Toraja sebagai bagian dari audit internal harus melakukan audit internal PBJ sesuai dengan pedoman audit dalam Peraturan BPKP Nomor 3 Tahun 2019. Penelitian ini adalah penelitian pertama yang dilakukan di Inspektorat Kabupaten Tana Toraja terkait PBJ.

Kata kunci: audit internal PBJ, inspektorat, teori kepatuhan, evaluasi

## ABSTRACT

**Objective** – The objective of this research is to evaluate the compatibility between the internal audit evaluation of provision of goods and services process that has been done by Tana Toraja Regency Inspectorate, South Sulawesi by the internal audit evaluation of provision of goods and services guidance based on BPKP rules No. 3/2019.

**Design/Method/Approach** – This research is a qualitative research with study case approach at Tana Toraja Regency Inspectorate by evaluating the real compatibility process of provision of goods and services' internal audit by the guidance of provision of goods and services' internal audit. The data used were primary and secondary data. This research uses triangulation technique, they are questionnaire, interview, and, documentation, and triangulation source between auditor and auditee and also between auditor and auditor. The data analysis uses peer review formula from AAIFI and the concept of Miles and Huberman.

**Findings** – The results showed that provision of goods and services' internal audit which had been done at Tana Toraja Regency Inspectorate was passable with 56 % for whole scoring. The audit planning scored 82% which means good, audit implementation scored 56% which means passable, and audit communication scored 32% which means deficient. The questionnaire result is supported by the results of interview and documentation. There are several obstacles in this audit, they are the audit implementation was not coordinated yet, the amount of implementation was not implemented as planned, the audit was only formality needs, low commitment, and the communication had not effective yet.

**Limitation/Implication** – This research implicates on Tana Toraja Regency Inspectorate in internal auditing of provision of goods and services to conform to the applicable guidance of provision of goods and services internal audit.

**Originality/Value** – Provision of goods and services internal audit aims to ensure that provision of goods and services by the government is effective, efficient, transparent, competing, fair, and accountable. Tana Toraja Regency Inspectorate as part of the internal audit must conduct provision of goods and services internal audit based on the audit guidance in BPKP rules No. 3/2009. This research is the first research conducted in Tana Toraja Regency Inspectorate related to provision of goods and services.

Keyword: provision of goods and services internal audit, inspectorate, compliance theory, evaluation.