



INTISARI

Penelitian dilakukan berdasarkan berbagai temuan terkait kasus korupsi anggaran desa. Pemerintah Desa memegang peranan penting untuk menciptakan tata kelola pemerintahan desa yang bebas dari korupsi. Untuk mencapai hal tersebut, diperlukan pengendalian internal yang memadai dan efektif atas kegiatan pemerintahan. Penelitian ini bertujuan untuk mengevaluasi kecukupan dan efektivitas pengendalian internal di Kantor Desa Soropadan yang berlokasi di Desa Soropadan, Kecamatan Pringsurat, Kabupaten Temanggung, Provinsi Jawa Tengah. Penelitian dilakukan menggunakan metode kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan melalui wawancara, observasi, serta inspeksi dokumen. Wawancara dilakukan berpedoman pada Internal Control Questionnaire (ICQ) dengan Kepala Desa, Bendahara Desa, serta Sekretaris Desa. Observasi dilakukan dengan mengamati aktivitas Perangkat Desa dan membandingkannya dengan Standar Operasional Prosedur (SOP). Inspeksi dilakukan atas dokumen terkait yang relevan. Hasil analisis menunjukkan bahwa Kantor Desa Soropadan telah menjalankan lima komponen pengendalian dari rerangka pengendalian internal COSO *Integrated Framework* yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan. Pengendalian internal yang ada di Kantor Desa Soropadan cukup memadai tetapi belum berfungsi secara efektif.

Kata Kunci: pengendalian internal, COSO, memadai, efektif, kecurangan, pemerintah desa

ABSTRACT

This research was conducted based on various findings related to rural budget corruption cases. Village Government plays an important role in creating good village governance that is free from corruption. To achieve this goal, sufficient and effective internal control of government activities is needed. This research aims to evaluate the adequacy and effectiveness of internal control at the Soropadan Village Office located in Soropadan Village, Pringsurat District, Temanggung Regency, Central Java Province. This research was conducted by using qualitative methods with case study approach. Data collection techniques are done through interviews, observations, and document inspections. Interviews were conducted based on the Internal Control Questionnaire (ICQ) with the Village Head, Village Treasurer, and Village Secretary. Observation was carried out by observing the activities of the village office staff and comparing them with Standard Operating Procedures (SOP). Inspections are carried out on relevant documents. The analysis shows that the Soropadan Village Office has implemented five control components of the COSO Integrated Framework internal control framework, namely the control environment, risk assessment, control activities, information and communication, and monitoring. Existing internal control in Soropadan Village Office is sufficient but not yet functioning effectively.

Keywords: internal control, COSO, sufficient, effective, fraud, village government