

INTISARI

Penelitian ini mengacu kepada pengelolaan wakaf di Indonesia yang masih menghadapi berbagai masalah. Mengambil objek Badan Wakaf Indonesia (BWI) Kota Bukittinggi, penelitian ini bertujuan untuk mengetahui efektivitas serta kesiapan pengendalian internal pada entitas tersebut. Metode penelitian yang digunakan yaitu penelitian kualitatif dengan pendekatan studi kasus. Penelitian ini berpedoman kepada *COSO-Integrated Framework 2013*. Proses pengumpulan data dilakukan langsung di lapangan dengan 3 metode yaitu observasi, wawancara, dan inspeksi dokumen. Proses wawancara dilakukan dengan media *Internal Control Questionnaire* yang mencakup 5 komponen serta 17 prinsip *Coso-Integrated Framework*. Data yang sudah diperoleh kemudian dianalisis dan menghasilkan kesimpulan yang menunjukkan bahwa pengendalian internal di Badan Wakaf Indonesia (BWI) Kota Bukittinggi belum memadai dan belum bekerja secara efektif.

Kata kunci: pengendalian internal, Badan Wakaf Indonesia, efektif

ABSTRACT

This research refers to the management of waqf in Indonesia which still faces various problems. Taking the object of the Indonesian Waqf Board (BWI) in Bukittinggi, this study aims to determine the effectiveness and readiness of internal control on the entity. The research method used is qualitative research with a case study approach. This research is guided by the COSO Intergrated Framework 2013. The process of collecting data is done directly with 3 methods, observation, interviews, and document inspection. The interview process was carried out with the Internal Control Questionnaire which included 5 components and 17 Coso-Integrated Framework principles. The data that has been obtained and analyzed showing that internal control at the Indonesian Waqf Board (BWI) in Bukittinggi are inadequate and has not worked effectively.

Keywords: Internal Control, Indonesian Waqf Board, Effectiveness