

INTISARI

PT. PLN (Persero) sebagai perusahaan penyedia listrik milik BUMN dengan *asset* terbesar di Indonesia mencapai Rp. 1.585 Triliun melaksanakan tata kelola perusahaan yang baik dengan pendekatan sistem *three lines of defense* guna mencapai tujuan perusahaan. Pertahanan lapis ketiga dilaksanakan oleh auditor, baik auditor eksternal maupun auditor internal. Selama ini kegiatan audit dilaksanakan secara *onsite*. Permasalahan muncul ketika terjadi pandemi virus Covid-19 serta munculnya kebijakan PSBB dan *social distancing* membuat kegiatan audit hanya dilaksanakan secara *on desk*. Dampak yang timbul adalah kegiatan SPI (Satuan Pengawas Internal) tidak berjalan sesuai PKPT, disebabkan karena : belum terdapat *milestone* pelaksanaan *audit on desk*, tim audit tidak dapat mencapai target staging harian dan tidak adanya sistem evaluasi terhadap kinerja auditor. Hal ini menjadi dasar bagi peneliti untuk mengetahui strategi manajemen yang dapat diimplementasikan pada pelaksanaan *audit on desk* pada masa pandemi di lingkungan PT. PLN (Persero) Jawa Bagian Tengah.

Penelitian ini merupakan penelitian deskriptif kualitatif, penelitian ini menggunakan data primer dan data sekunder. Metode pengumpulan data yang digunakan adalah studi lapangan dan studi kepustakaan. Metode analisis data yang digunakan adalah kualitatif.

Tim Satuan Pengawas Internal merasa bahwa kegiatan *on desk* merupakan suatu hal yang baru sehingga terdapat beberapa kendala yang muncul sesuai dengan rumusan *Root Cause Problem Solving* (RCPS) yaitu: tidak adanya SOP atau instruksi kerja pelaksanaan *audit on desk*, *auditee* ada acara penting yang tidak dapat ditinggalkan, *auditee* tidak ada beban kerja terkait dengan kemunduran jadwal *exit meeting*, berkas *auditee* hilang, kurangnya arahan ketua tim, tidak ada instruksi kerja ketua tim menilai FMA terhadap kinerja harian audit dan auditor mengerjakan probis audit baru. Strategi yang dapat diberikan melalui analisis matriks prioritas, kajian risiko dan 4DX adalah menyusun SOP *audit on desk* 25 hari kalender, menyusun instruksi kerja *based on* FMA dan penyempurnaan staging harian auditor.

Kata Kunci: *Audit on Desk*, PT. PLN (Persero), Pandemi Covid-19, *Root Cause Problem Solving*

ABSTRACT

PT. PLN (Persero) is a state-owned electricity provider with the largest assets in Indonesia reaching Rp 1.585 Trillion, implementing good corporate governance with three lines of the defense system to attain company goals. In this case, the third layer of the defense is carried out by auditors, both external and internal auditors. Until now, audit activities have been carried out on site. The problem ascended when the covid-19 virus occurred and the emergence of lockdown and physical distancing policies made the audit activities could only be carried out on the desk. As the result, the activities of the Internal Supervisory Unit or SPI, do not run well accordingly to the PKPT, because: there is no milestone in the implementation of an on-desk audit, so the audit team cannot achieve the daily staging target and there is no evaluation system for the performance of the auditors as well. So this is the focus of the researcher to determine management strategies that can be implemented on on-desk audits during the pandemic at PT. PLN (Persero) in the Central Java area.

This is descriptive qualitative research. The research uses both primary and secondary data. For the data collection, the methods used were field studies and literature studies. The data analysis method is qualitative.

The Internal Supervisory Unit team felt that the on-desk activity was a novel thing and they felt different, so there were several obstacles raised. Based on the Root Cause Problem Solving (RCPS) formula for this, the obstacles that arise are: there is no SOP or proper work instructions for the implementation of the on-desk audit, the auditee cannot come because of an important event that cannot be abandoned, the auditee has no workload related to the setback of the exit meeting schedule, the auditee missing the files, lack of direction from the team leader, there is no work instruction on the daily performance of both the audit activity itself and the auditors. As for strategies that can be provided to these issues through the priority matrix analysis, risk assessment and the 4DX are: compiling on-desk work instruction for 25 calendar days, compiling work instructions based on FMA, and improving auditor's daily staging.

Key Words: Audit on Desk, PT. PLN (Persero), Pandemic Covid-19, Root Cause Problem Solving