

ANALISIS PELAKSANAAN AUDIT INTERNAL PADA PENGADAAN BARANG DAN JASA PT XYZ

INTISARI

Fungsi audit internal telah mengalami metamorfosis sejak tahun 1934-an. Pada awalnya, fungsi audit internal masih sangat terbatas dan sering dianggap sebagai *watch dog*. Fungsi tersebut kemudian bergeser kearah pendekatan audit proaktif. Pendekatan ini memungkinkan auditor internal dapat mengurangi dan mencegah risiko yang dapat muncul dan berdampak signifikan bagi perusahaan. Peran audit internal yang berkembang dan semakin luas nyatanya tidak sesuai dengan peran nyata audit internal di beberapa perusahaan. Peran audit internal di beberapa perusahaan di Indonesia masih terbatas pada kepatuhan rutin saja. Salah satunya ialah peran audit internal di PT XYZ. Pelaksanaan audit internal di PT XYZ masih menggunakan pendekatan pemeriksaan kemudian (*post-audit*). Hal ini menimbulkan beberapa hambatan terutama dalam mendeteksi kesalahan, kelalaian, dan kecurangan secara lebih dini. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang menyebabkan pelaksanaan audit internal PT XYZ belum mampu mendeteksi kesalahan, kelalaian, dan kecurangan secara lebih dini (*real time*) serta menganalisis jenis pendekatan audit yang tepat diterapkan dalam pelaksanaan audit pada departemen pengadaan barang dan jasa PT XYZ. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data yang digunakan dalam penelitian ini berupa wawancara mendalam dan inspeksi dokumen. Hasil penelitian ini menunjukkan bahwa terdapat tiga faktor yang menyebabkan pelaksanaan audit internal belum mampu mendeteksi kesalahan, kelalaian, dan kecurangan secara lebih dini (*real time*). Ketiga faktor tersebut antara lain keterbatasan fungsi *risk management*, keterbatasan sumber daya manusia (SDM), dan keterbatasan pendekatan audit. Adapun pendekatan yang tepat diterapkan oleh auditor internal antara lain mendirikan departemen *risk management*, peningkatan jumlah auditor, dan pendekatan *continous auditing*.

Kata Kunci: Audit Internal, *Risk Management*, *Continuous Auditing*

ANALYSIS ON INTERNAL AUDIT OF GOODS AND SERVICES PROCUREMENT OF PT XYZ

ABSTRACT

Internal audit has been going through transformations since 1934. At first, the function of the internal audit role was very limited and was often seen as a watchdog. Its role then shifts to a more proactive approach. The more proactive approach allows many auditors to minimize and prevent risks that could pose significant harm to the companies. This internal audit role evolution, however, is not always parallel with the reality of internal audit in some companies in Indonesia. In those companies, the role of internal audit is limited to a mere procedure to satisfy routine compliance. One such case is the audit role as observed at PT XYZ. The company still utilizes post-audit analysis. This causes several obstacles, particularly ones related to the early detection of errors, negligence, and frauds. This research aims to analyze factors that cause internal audit process inefficacy at PT XYZ in detecting errors, negligence, and frauds in real-time, as well as analyze options of audit approaches that can be implemented in the audit process on services and goods procurement at PT XYZ. This research uses a quantitative analysis with a case study approach. The data collection methods utilized in this research are in-depth interviews and document inspection. The result of this study shows that there are 3 (three) factors that cause internal audit's inability in detecting errors, negligence, and frauds in real-time. Those 3 (three) factors are limited function of risk management, limited capacity of human resources, and limited internal audit approach utilized by the company. Several approaches that can be implemented by the internal auditors to improve this situation are establishing risk management, increasing the number of auditors, and implementing of continuous auditing.

Keywords: Internal Audit, Risk Management, Continuous Auditing