

Intisari

Penelitian ini bertujuan untuk mengevaluasi penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja (K3) Rumah Sakit Universitas Gadjah Mada dan menilai efektivitas Sistem Manajemen Keselamatan dan Kesehatan Kerja (K3) Rumah Sakit Universitas Gadjah Mada berdasarkan *Committee of Sponsoring Organization of the Treadway Commission* (COSO), Peraturan Pemerintah No.50 tahun 2012, Keputusan Menteri Kesehatan Republik Indonesia Nomor 432/MENKES/SK/IV/2007 dan Keputusan Direktur Utama Rumah Sakit Universitas Gadjah Mada Nomor 127/SK/RS-UGM/VII/2015, serta memberikan masukan perbaikan atas kelemahan pelaksanaan. Dengan demikian diharapkan sistem manajemen keselamatan dan kesehatan kerja Rumah Sakit UGM dapat berjalan dengan efektif.

Pendekatan yang digunakan dalam penelitian ini ialah kualitatif, dengan penentuan *sample* menggunakan teknik *purposive sample*. Maksudnya, sampel yang dipilih mempunyai keterkaitan langsung dengan risiko K3. Untuk itu, dipilihlah sepuluh orang narasumber yang dapat mewakili tujuh unit kerja, dengan ketentuan bahwa setiap satu unit dipilih satu orang. Namun, khusus pada bagian *cleaning service* ditunjuk empat orang terkait perbedaan tingkat risiko tempat kerja.

Data penelitian ini dikumpulkan melalui teknik wawancara berkategori *in deep interview* dengan pedoman *internal control questionnaires* (ICQ), survei observasional, inspeksi dokumen, konfirmasi, dan dokumentasi. Setelah data terkumpul, dilakukan analisis, dan selanjutnya ditarik kesimpulan untuk menjawab pertanyaan penelitian.

Hasil dari penelitian ini ialah diketahuinya desain sistem manajemen keselamatan dan kesehatan kerja di Rumah Sakit UGM sudah cukup memadai, karena sebagian besar komponen dalam elemen *Committee of Sponsoring Organization of the Treadway Commission* (COSO) sudah terpenuhi. Dengan catatan, karena belum dilakukan audit internal. Pelaksanaan sistem manajemen keselamatan dan kesehatan kerja di Rumah Sakit UGM sudah cukup efektif karena sebagian besar komponen dalam elemen *Committee of Sponsoring Organization of the Treadway Commission* (COSO) sudah diterapkan dan dijalankan. Dengan catatan, walaupun surat keputusan program pemeriksaan kesehatan sudah ada, tetapi belum dilaksanakan. Bahkan, masih dijumpai data yang usang.

Kata kunci: sistem pengendalian internal, sistem manajemen keselamatan dan kesehatan kerja, rumah sakit, audit internal.

Abstract

This research aims to evaluate the adoption of occupational health and safety management system at 'Universitas Gadjah Mada' Hospital, to assess the effectiveness of work health and safety management system at 'Universitas Gadjah Mada' Hospital based on the Committee of Sponsoring Organization of the Treadway Commission (COSO), the Government Regulation No. 50, 2012, the Indonesian Minister of Health's Decree No. 432/MENKES/SK/IV/2007, and 'Universitas Gadjah Mada' Hospital's President Director's Decision No. 127/SK/RS-UGM/VII/2015; and to offer an input for a more effective implementation.

This research uses a qualitative method, the samples were selected using a purposive sampling technique, which means that the samples chosen are correlated with work health and safety risks, 10 resource persons were selected to represent 7 work units under the condition that one person is chosen from each unit, except from the cleaning service unit, where four persons were chosen due to differences of workplace risks. The data collection was performed using in-depth interviews under the guidance of Internal Control Questionnaires (ICQ); observational survey; document inspection; confirmation and documentation. The data collected were analyzed and then conclusions were drawn to answer the research questions.

Results of this research are the design of work health and safety management system at 'Universitas Gadjah Mada' Hospital is considered sufficient with a note, because it complies with all the Committee of Sponsoring Organization of the Treadway Commission (COSO) criteria, but it is yet to undergo an internal audit, the implementation of work health and safety management system at 'Universitas Gadjah Mada' Hospital is quite effective because all of the Committee of Sponsoring Organization of the Treadway Commission (COSO) criteria have been implemented, with a note that although the decision letter for health examination program has been issued, it hasn't been executed, and there are still some obsolete data.

Keywords: internal control system, work health and safety management system, hospital, internal audit