

## INTISARI

Penelitian ini bertujuan untuk menganalisis implementasi *e-audit* di BPK Perwakilan Provinsi Bali, menganalisis langkah perubahan dalam implementasi *e-audit*, menganalisis penyebab terjadinya tantangan yang dihadapi dalam melakukan perubahan, dan mengevaluasi upaya yang dilakukan BPK Perwakilan Provinsi Bali dalam mengatasi tantangan yang dihadapi, serta memberikan rekomendasi untuk perbaikan *e-audit* ke depannya. Pengumpulan data dilakukan dengan wawancara dan dokumentasi. Analisis data dilakukan dengan mengacu pada model analisis Miles dan Huberman.

Berdasarkan hasil penelitian diketahui bahwa implementasi *e-audit* di BPK Perwakilan Provinsi Bali belum optimal sehingga pemeriksaan secara konvensional masih dilakukan. Berdasarkan analisis langkah perubahan model Kotter, terdapat enam langkah yang sudah dilakukan di BPK Perwakilan Provinsi Bali dan dua langkah tidak dilakukan, yaitu membentuk koalisi yang berkuasa dan membuat capaian jangka pendek. Langkah tersebut tidak dilakukan di BPK Perwakilan Provinsi Bali, tetapi hanya dilakukan di Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) pusat di Jakarta.

Kata kunci: *e-audit*, reformasi birokrasi, manajemen perubahan, *good governance*

## **ABSTRACT**

*This research aims to analyze the implementation of e-audit by the Bali Province Representative of the Supreme Audit Agency (BPK), analyze the alterations in the implementation of e-audit, analyze the causes of challenges faced in applying the changes, evaluate the efforts taken by the Bali Province Representative of the BPK to overcome challenges, and to offer recommendations for improvements of future e-audits. The data were collected by means of interviews and documentations. The data analysis was conducted by referring to Miles and Huberman's analysis model.*

*The research results show that the implementation of e-audit by the Bali Province Representative of the BPK hasn't been optimal; therefore, conventional examinations are still used. Based on Kotter's 8-steps changes model, there have been six steps taken by the Bali Province Representative of the BPK, and there are two steps yet to be taken, namely, creating the guiding coalition and generating short-term wins. These steps are not taken by the Bali Province Representative of the BPK, but they are taken by the BPK of Republic Indonesia in Jakarta*

*Keywords: e-audit, bureaucracy reform, change management, good governance*