

## **AN EVALUATION ON THE INTERNAL CONTROL SYSTEM ELEMENT-BASED E-PROCUREMENT IN BANTUL REGENCY**

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### **ABSTRACT**

This is a qualitative research with a case study approach. This research aims to (1) evaluate the implementation of SPI (ICS) E-procurement by the Bantul local government as reviewed from the governmental internal control system (SPIP) requirements based on the Government Regulation No. 60, 2008 on SPIP; (2) evaluate the implementation of E-Procurement at the Bantul local government; (3) identify the causes of problems which may happen in goods/services procurement at the Bantul local government. The data for this research were collected by means of literature review, questionnaires, interviews, and observations from ULP and LPSE. The data analysis used in this research is the Miles and Huberman model (1992).

The research results showed that E-Procurement at the Bantul local government has fulfilled the five elements of SPIP (control environment, risk assessment, control activity, information and communication, and internal control monitoring) based on the Government Regulation No. 60, 2008. However, there were sub elements which were not yet compliant. There were two out of the four objectives of SPIP E-Procurement achieved (information reliability and asset safety). However, the objectives of effectiveness and efficiency and compliance to the regulation are not yet achieved. The problems that happen in Bantul local government's E-Procurement are caused by several factors that arise from SPIP insufficiency.

**Keywords:** E-Procurement, goods/services procurement, SPIP, Government Regulation No. 60, 2008

## **EVALUASI *E-PROCUREMENT* BERBASIS UNSUR SISTEM PENGENDALIAN INTERNAL DI PEMERINTAH DAERAH KABUPATEN BANTUL**

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### **INTISARI**

Penelitian ini merupakan jenis penelitian kualitatif dengan pendekatan studi kasus. Penelitian ini bertujuan untuk (1) Mengevaluasi penerapan SPI *E-Procurement* yang dilaksanakan di PEMDA Bantul ditinjau dari persyaratan SPIP yang berdasarkan PP 60 tahun 2008 tentang SPIP (2) mengevaluasi pelaksanaan *E-Procurement* di PEMDA Bantul (3) mengidentifikasi penyebab timbul permasalahan dalam pengadaan barang/jasa di PEMDA Bantul. Data dalam penelitian ini dikumpulkan melalui studi pustaka, kuesioner, wawancara dan observasi yang berasal dari ULP dan LPSE. Analisis data menggunakan model Miles and Huberman (1992).

Hasil penelitian menunjukkan bahwa *E-Procurement* di PEMDA Bantul telah memenuhi lima unsur SPIP (lingkungan pengendalian, penilaian risiko, kegiatan pengendalian, informasi dan komunikasi, dan pemantauan pengendalian internal) yang berdasarkan PP 60 tahun 2008. Namun, ada beberapa sub unsur yang belum memadai. Adapun dua (keandalan informasi dan keamanan aset) dari empat tujuan SPIP *E-Procurement* telah tercapai. Namun tujuan efektivitas dan efisiensi serta ketaatan terhadap peraturan perundang-undangan belum tercapai. Permasalahan yang terjadi dalam *E-Procurement* di PEMDA Bantul disebabkan dari beberapa faktor yang berasal dari belum memadainya SPI.

Kata Kunci: *E-Procurement*, pengadaan barang/jasa, SPIP, PP 60 tahun 2008