

ABSTRACT

Quality Control Audit Guidelines (PKMA) is a standard procedure that should be performed by the Government Internal Supervisory Apparatus (APIP) to ensure audits have been conducted in accordance with Auditing Standards and Code of Ethics Audit of APIP. There are eight elements in the set in PKMA namely, Strategic Planning, Quality Control of Audit planning of APIP, Quality Control Plan and Work Program Audit, Audit Supervision Quality Control, Quality Control Audit, Quality Control Audit Reporting, Quality Control Monitoring Follow-up Results Audit and Quality Control of Administration and Human Resources.

Results from this study suggest the Inspectorate of Bantul regency to improve audit quality control to ensure that the audit conducted in accordance with the code of ethics and auditing standards APIP through the steps of making the Review guidelines for quality assurance audits, obliging make KKA, policies and sanctions award for the firm of auditors, auditor performance assessment, education and training as well as continuing the Review of audit results.

Keywords:

Audit, Quality Control, APIP



INTISARI

Pedoman Kendali Mutu Audit (PKMA) merupakan suatu prosedur standar yang harus dilakukan oleh Aparat Pengawasan Intern Pemerintah (APIP) guna menjamin audit yang dilakukan telah dilaksanakan sesuai dengan Standar Audit APIP dan Kode Etik Audit APIP. Terdapat delapan elemen yang diatur dalam PKMA yaitu, Penyusunan Rencana Strategis, Pengendalian Mutu Perencanaan Audit APIP, Pengendalian Mutu Penyusunan Rencana dan Program Kerja Audit, Pengendalian Mutu Supervisi Audit, Pengendalian Mutu Pelaksanaan Audit, Pengendalian Mutu Pelaporan Audit, Pengendalian Mutu Pemantauan Tindak Lanjut Hasil Audit dan Pengendalian Mutu Tata Usaha dan Sumber Daya Manusia.

Hasil dari penelitian ini menyarankan kepada Inspektorat Kabupaten Bantul untuk meningkatkan kendali mutu audit untuk meyakinkan bahwa audit yang dilaksanakan telah sesuai dengan kode etik APIP dan standar audit APIP melalui langkah-langkah pembuatan pedoman reviu jaminan mutu audit, mewajibkan membuat KKA, membuat kebijakan berupa sanksi dan penghargaan yang tegas bagi auditor, penilaian kinerja auditor, pendidikan dan pelatihan serta reviu hasil audit yang berkelanjutan.

Kata kunci :

Audit, Kendali Mutu, APIP



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EVALUATION OF QUALITY CONTROL AUDIT at The Inspectorate of Bantul Regency

ABSTRACT

Quality Control Audit Guidelines (PKMA) is a standard procedure that should be performed by the Government Internal Supervisory Apparatus (APIP) to ensure audits have been conducted in accordance with Auditing Standards and Code of Ethics Audit APIP APIP. There are eight elements in the set in PKMA namely, Strategic Planning, Quality Control Audit APIP Planning, Quality Control Plan and Work Program Audit, Audit Supervision Quality Control, Quality Control Audit, Quality Control Audit Reporting, Quality Control Monitoring Follow-up Results Audit and Quality Control of Administration and Human Resources.

This thesis examines the evaluation of audit quality control in the Inspectorate of Bantul by comparing the implementation of the audit process with the provisions of the PKMA as well as strategies to improve audit quality. Type of research is qualitative, and data analysis using the Miles and Hubberman. It is concluded that audit quality control in the Inspectorate of Bantul Regency not in accordance with PKMA. It is caused by the Chairman and the auditors have not understood well the importance of audit quality control so that deviations from the standards that exist are not perceived as a problem. In addition it has not made the Review guidelines of quality assurance on the audit results, as well as the audit working papers (KKA) has not been well prepared.



Results from this study suggest to The Inspectorate of Bantul Regency to improve audit quality control to ensure that the audit conducted in accordance with the code of ethics and auditing standards APIP, through the steps of making the Review guidelines for quality assurance audits, obliging make KKA, reward and punishment policies for the auditors, auditor performance assessment, education and training as well as continuing the Review of audit results.

Keywords:

Audit, Quality Control, APIP