

INTISARI

Pengauditan Internal berperan penting dalam mewujudkan tata kelola pemerintahan yang baik. Di Indonesia, fungsi pengauditan internal pemerintah dilaksanakan oleh Aparat Pengawasan Intern Pemerintah (APIP). Peraturan Pemerintah nomor 60 tahun 2008 tentang Sistem Pengendalian Intern Pemerintah menyatakan APIP berperan dalam memberikan layanan *assurance* dan pemberian saran (*advisory service*). Peran APIP pada akhirnya dapat meningkatkan layanan publik dan kesejahteraan masyarakat. Namun, melalui penilaian level kapabilitas APIP pada tahun 2016 diketahui peran APIP dinilai belum optimal. 56,35% APIP di Indonesia masih berada pada level 1 – *initial* yang belum mampu melakukan deteksi dini terhadap potensi terjadinya penyimpangan. salah satunya ialah Inspektorat Provinsi Maluku. Penilaian ini didasarkan pada *Internal Audit Capability Model*. IA-CM merupakan suatu kerangka untuk mengembangkan kapabilitas dan kapasitas audit internal secara efektif.

Penelitian ini bertujuan untuk menganalisis penyebab Inspektorat Maluku belum mencapai level 2 kapabilitas dan merumuskan upaya untuk mencapai level 2 dengan melakukan *benchmarking* pada Inspektorat DIY. *Benchmark* dilakukan agar memperoleh gambaran penerapan kapabilitas APIP yang telah mencapai level 2.

Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara mendalam, studi dokumentasi dan observasi. Cakupan partisipan meliputi auditor dan pihak manajemen Inspektorat Maluku. Data dianalisis secara tematik melalui pengkodean *crosswell* dan disajikan sesuai perspektif IA-CM, standar dan peraturan yang berlaku. Uji Validitas dilakukan menggunakan Triangulasi teknik dan sumber serta *memberchecking*.

Hasil penelitian menunjukkan, penyebab utama Inspektorat Maluku belum mencapai level 2 – *infrastructure* adalah komitmen internal, sedangkan penyebab lainnya yang turut berpengaruh, yaitu: sumber daya dan waktu penugasan; dokumentasi; kebijakan dan prosedur; serta motivasi. Strategi utama untuk mencapai level 2 kapabilitas ialah melalui penyediaan infrastruktur berupa pedoman/petunjuk teknis internal untuk kegiatan audit maupun kegiatan administrasi/manajemen Inspektorat serta penerapannya secara tetap dan berkelanjutan. Upaya untuk mencapai level 2 – *infrastructure* disajikan per elemen kapabilitas IA-CM diantaranya untuk memenuhi elemen peran dan layanan perlu penyediaan pedoman teknis pelaksanaan audit mencakup perencanaan, pelaksanaan sampai pelaporan hasil audit; pelaksanaan prosedur audit sesuai PKA yang disusun dan pendokumentasian kertas kerja secara tertib; pelaksanaan reviu berjenjang secara konsisten dengan *tools* berupa kartu kendali mutu dan supervisi.

Kata kunci: APIP, *Internal Audit Capability Model* (IA-CM), Audit Internal

ABSTRACT

Internal auditing plays an important role in realizing a good governance. In Indonesia, the government's internal audit function is carried out by the Government Internal Supervisory Apparatus (APIP). Government Regulation number 60 of 2008 on Government Internal Control System states that APIP has a role in providing assurance and advisory services. Eventually, the role of APIP is able to improve public services and community welfare. However, through the assessment of APIP capability level in 2016, it was found that the role of APIP was not yet optimal. 56.35% APIP in Indonesia is still at level 1 - initial that has not been able to do early detection of potential deviation; one of the places is the Inspectorate of Maluku Province. This assessment is based on the Internal Audit Capability Model. IA-CM is a framework for developing the internal audit capability and capacity effectively.

This research aims to analyze the causes why the Inspectorate of Maluku has not reached the level-2 capability and to formulate efforts to reach the level 2 by benchmarking on Inspectorate DIY (Special Region of Yogyakarta). Benchmark is conducted to get an implementation picture of APIP capability that has reached the level 2.

The research used qualitative method with case study approach. Data were collected through in-depth interviews, documentation studies, and observations. The scope of participants includes auditors and management of the Inspectorate of Maluku. The data were analyzed thematically through cresswel coding and presented based on the IA-CM perspective, applicable standards and regulations. Validity test was done by triangulation technique and source as well as member checking.

The results show that the main cause why the Inspectorate of Maluku has not reached level 2 - infrastructure is an internal commitment, whereas other contributing factors are: resources and time of assignment; documentation; policies and procedures; and motivation. The main strategy for achieving the level-2 capability is through the provision of infrastructure in the form of internally technical guidelines for auditing activities as well as administrative/management activities of the Inspectorate and the implementation of the provision on a regular and sustainable basis. Efforts to achieve level 2 - infrastructure are presented per element of IA-CM capability; one of which is to fulfill role and service elements needed to provide technical guidance of auditing implementation including planning, application until reporting of audit results; the performance of audit procedures based on the arranged PKA and documentation of the working papers in an orderly manner; the performance of a consistently tiered review with tools in the form of quality control and supervision cards.

Keywords: APIP, Internal Audit Capability Model (IA-CM), Internal Audit