

**EVALUASI SISTEM PENGENDALIAN INTERNAL ATAS SIKLUS
PENGELUARAN KAS PADA BADAN USAHA MILIK DAERAH
(STUDI PADA PDAM TIRTA MANAKARRA KABUPATEN MAMUJU)**

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INTISARI

Perusahaan Daerah Air Minum (PDAM) Tirta Manakarra merupakan Badan Usaha Milik daerah (BUMD) yang berlokasi di jalan Kurungan Bassi Nomor 7 Kabupaten Mamuju, Sulawesi Barat. PDAM Tirta Manakarra berfokus pada bidang usaha yang menyediakan jasa layanan air minum dan air bersih kepada masyarakat umum. Penelitian ini dilatar belakangi oleh hasil temuan audit di tahun 2015 pada PDAM Tirta Manakarra tentang pengeluaran kas yang tidak sesuai peraturan. Penelitian ini bertujuan untuk mengevaluasi sistem pengendalian internal atas siklus pengeluaran kas berdasarkan lima komponen COSO (*Committee of Sponsoring Organizations of the Treadway Commission*), yakni : lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta monitoring. Penelitian ini dilakukan dengan cara membandingkan penerapan pengendalian internal atas siklus pengeluaran kas dengan pengendalian internal berdasarkan COSO. Penilaian pengendalian internal atas siklus pengeluaran kas PDAM Tirta Manakarra membutuhkan data-data berupa : observasi, wawancara, inspeksi, dan konfirmasi. Hasil penelitian ini menunjukkan bahwa sistem pengendalian internal atas siklus pengeluaran kas pada lima komponen tidak efektif, sehingga perusahaan belum menunjang tujuan pengendalian internal dalam aktivitas pengeluaran kas.

Kata Kunci : pengendalian internal, pengeluaran kas, BUMD, COSO

EVALUATING THE INTERNAL CONTROL SYSTEM OVER THE CASH OUTFLOW CYCLE IN LOCAL GOVERNMENT-OWNED ENTERPRISE (A CASE STUDY AT TIRTA MANAKARRA REGIONAL WATER SUPPLY COMPANY (PDAM), MAMUJU DISTRICT)

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ABSTRACT

Tirta Manakarra Regional Water Supply Company (PDAM) is a local government-owned enterprises located ad Kurungan Bassi street No. 7 Mamuju District, west Sulawesi. Tirta Manakarra PDAM focuses on a business sector that provides drinking water and clean water to the people. The background of this research is the 2015 audit at Tirta Manakarra PDAM that shows the outflow of cash which does not follow the rules. This reserch was to evaluate the internal control system over the cash cycle based on the five components of COSO (Committee of Sponsoring Organizations of the Treadway Commission), namely control environment, risk assessment, control activities, information and communication, and monitoring activities. This research was conducted by comparing the application of the internal control over the cash outflow cycle and the application of the internal based on COSO. The assessment of the internal control over the cash outflow cycle at Tirta Manakarra PDAM required data which include observations, interviews, documents, inspections, and confirmations. The results of this research indicate that the internal control system of the cash outflow cycle based on the five components is not effective. As a result, the company has not supported the objectives of the internal control system in the cash outflow activities.

keyword : internal control, cash outflow, local government-owned enterprises , COSO