

INTISARI

Audit kinerja merupakan salah satu cara untuk menilai keberhasilan pemerintah mencapai tujuan dari program yang telah disusun. Selain itu, audit kinerja juga digunakan untuk menilai apakah tujuan dari program tersebut telah memenuhi prinsip ekonomi, efisien, dan efektif. Salah satu hal yang harus dipersiapkan auditor sebelum pemeriksaan yaitu menetapkan kriteria pemeriksaan. Hal tersebut dilakukan agar auditor memiliki pedoman yang jelas selama pemeriksaan. Kriteria pemeriksaan kinerja yang dikembangkan BPK dalam bentuk *better management practice* terdiri dari empat kriteria. Penelitian ini akan menganalisis pengaruh empat kriteria tersebut dalam penerapan *better management practice* pada Inspektorat Provinsi DIY.

Teknik pengumpulan data yang digunakan peneliti yaitu metode triangulasi yang terdiri dari dokumentasi, kuesioner, dan wawancara. Kuesioner digunakan untuk menganalisis kesesuaian penerapan *better management practice* pada Inspektorat Provinsi DIY. Wawancara dilakukan kepada Kepala Sub Bagian Program dan Keuangan. Dokumentasi dilakukan dengan mempelajari dokumen-dokumen yang terkait dengan topik penelitian.

Hasil penelitian menunjukkan bahwa empat kriteria pemeriksaan kinerja yang dikembangkan BPK berpengaruh dalam penerapan *better management practice* pada Inspektorat Provinsi DIY. Hal tersebut ditunjukkan dengan peraturan, struktur dan tata kelola, kegiatan audit dan *review* laporan keuangan, monitoring dan evaluasi atas audit dan *review* laporan keuangan Inspektorat Provinsi DIY yang telah sesuai dengan peraturan yang berlaku.

Kata kunci: regulasi dan kebijakan audit dan *review* laporan keuangan, struktur dan tata kelola, audit dan *review* laporan keuangan, monitoring dan evaluasi kegiatan audit dan *review* laporan keuangan, *better management practice*, Inspektorat Provinsi DIY, APIP..

ABSTRACT

The performance audit is one of the ways to evaluate the accomplishment of the government in succeeding the purposes of the constituted programs. In addition, the performance audit is utilized to evaluate when the purposes of the programs have fulfilled the principles of economy, efficiency, and effectiveness. One thing that has to be prepared by the auditor before the inspection is to decide the inspection criteria. The purpose of the inspection criteria is that the auditor has a clear guidance during the inspection. The criteria of the performance inspection developed by BPK in the form of better management practice consist of four criteria. This work will analyze the effects of the four criteria in the implementation of better management practice in the Inspectorate of DIY Province.

The method of data collection applied by the researcher is the triangular method, which consists of documentations, questionnaires, and interviews. Questionnaires are utilized in order to analyze the agreement of better management practice in Inspectorate of DIY Province. Interviews are applied to the subdivision head of Program and Finance. The documentations are done by learning the documents related to the research topic.

The results show that four criteria of the performance inspection developed by BPK influence the implementation of better management practice in the Inspectorate of DIY Province. This is seen by the regulations, the structures and management, audit and review activities of the financial statements, and also the monitoring and evaluation on audit and review of the financial statements of the Inspectorate of DIY Province that have been in an agreement with the recent rules.

Keywords: regulations and policies of audit and review of the financial state-
ments, structures and systems, audit and review of the financial state-
ments, monitoring and evaluation of audit and review of the finan-
cial statements, better management practice, Inspectorate of DIY
Province, APIP (or Internal Supervisory of Government Officials).