

## Analisis peran manajer dalam tindak lanjut laporan hasil pemeriksaan oleh satuan pemeriksaan nntern di RSUP Sanglah Denpasar, tahun 2012 = Analysis the role of managers in follow up audit reports by the internal audit unit at Sanglah Hospital in Denpasar, 2012

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### Abstrak

[Tindak lanjut Laporan Hasil Pemeriksaan (LHP) yang dilakukan oleh Satuan Pemeriksaan Intern (SPI) wajib dilakukan dan merupakan tanggung jawab manajemen rumah sakit. Di RSUP Sanglah tahun 2012 rata-rata rekomendasi yang ditindaklanjuti 55,9% dengan rata-rata waktu penyelesaian 55 hari, melebihi ketentuan yang ada. Tujuan penelitian ini untuk mengetahui faktor penentu rendahnya jumlah dan keterlambatan waktu penyelesaian tindak lanjut LHP SPI serta diketahuinya cara pemecahan masalahnya. Penelitian ini merupakan penelitian deskriptif kualitatif, dengan melakukan wawancara mendalam, telaah dokumen, dan focus group discussion. Analisa data dengan content analysis. Hasil penelitian menunjukkan belum maksimalnya dukungan dalam hal komitmen, kepemimpinan, motivasi, dan pengkomunikasian manajer di semua lini, kurangnya dukungan kompensasi non finansial, kurangnya fasilitas, serta belum adanya pedoman bagi unit untuk melakukan tindak lanjut menyebabkan pelaksanaan tindak lanjut LHP SPI belum sesuai ketentuan. Oleh karena itu diperlukan dukungan dari pimpinan tertinggi dalam bentuk kebijakan tertulis dan semua manajer perlu berkoordinasi dalam upaya pelaksanaan tindak lanjut, serta pentingnya dilakukan evaluasi dan monitoring pelaksanaan tindak lanjut LHP oleh SPI, The Follow-up Audit Reports which is conducted by The Internal Audit Unit in the hospital is mandatory and also is the responsibility of the hospital management. In Sanglah hospital in 2012, the average of 55,9% recommendations was followed-up with an average of 55 days completion time which exceeded the allowed time of completion. The purpose of this study is to determine factors influencing the small number of completion and the delayed completion time of the follow-up audit reports by the Internal Audit Unit and to find resolutions to solve the problems. This is a qualitative descriptive study which uses deep interviews, document reviews and focus group discussions. Data was analyzed with Content Analysis. This study suggests that there was no

sufficient support with regard to: commitment, leadership, motivation, and communication system among managers in all levels of management. There were also lack of non financial compensations, lack of facilities and also the absent of guidelines in all units to conduct follow-up which resulted in inadequate Follow –Up Audit Report by the Internal Audit Unit. Therefore, a Legal Document (Policies) from the Top Manager and coordination among managers are needed to ensure that the follow-up of the audit report is conducted. In addition, it is important for the Internal Audit Unit to implement monitoring and evaluation of the followup of audit reports.]