

## Peran aparat pengawasan intern pemerintah di indonesia = The role of internal audit in indonesian public sector

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### Abstrak

Tujuan utama penelitian ini adalah untuk mengetahui efektivitas audit intern pada sektor publik di Indonesia dilakukan oleh Aparat Pengawasan Intern Pemerintah (APIP), baik berdasarkan penilaian pimpinan APIP maupun pimpinan instansi. Sedangkan tujuan kedua penelitian adalah untuk mengetahui apakah terdapat perbedaan sudut pandang antara pimpinan APIP dengan pimpinan instansi terhadap risiko yang dihadapi instansi. Metode penelitian ini adalah kuantitatif deskriptif yang menggunakan metode pengumpulan data berupa survei melalui penyebaran kuesioner. Studi kepustakaan dan dokumen serta wawancara dilakukan untuk mendukung hasil survei. Hasil penelitian terhadap 33 pimpinan APIP menyimpulkan bahwa APIP telah berperan cukup efektif walaupun layanan masih bersifat tradisional (audit ketaatan dan operasional), belum menerapkan risk-based audit serta lemahnya manajemen sumber daya manusia, begitu pula persepsi atas 29 pimpinan instansi menilai bahwa peran APIP cukup sesuai harapan walaupun ditemukan minimnya pengomunikasian hasil kerja APIP. Hasil penelitian kedua, mengenai risiko yang dihadapi instansi, ternyata ditemukan perbedaan sudut pandang antara 26 pimpinan APIP dan pimpinan instansinya yang disebabkan belum diterapkannya risk-based audit. Efektivitas peran APIP memerlukan dukungan pimpinan tertinggi instansi berupa kewenangan bagi APIP agar dapat berperan tanpa ada tekanan dan pengaruh politik apapun serta dukungan anggaran untuk meningkatkan kapabilitas APIP.

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The objective of this study is to determine Inspector General's and the Minister/Head of the Organization's perceptions toward the effectiveness of internal audit in Indonesian public sector which is applied by Inspectorate General (Aparat Pengawasan Intern Pemerintah or known as APIP). It is also aims to determine if there is perspective differ about organization's risk between Inspector General and the Minister/Head of the Organization. Statistical technique, which is the descriptive statistic analysis is used to analyze the data from the survey. Literature survey and semi-structured interviews were utilised to support the findings. Based on 33 Inspector Generals and 29 ministers perception, the result of the study shows that their APIP has a moderate effective role. However, the internal audit service is limited in the traditional area (which is compliance and operational audit), not implementing risk-based audit and less managing the human capital. Thus, the output of APIP is less communicating. Moreover, the second result shows that there is a different perspective about organization's risk between 26 Inspector Generals and their Ministers. The inequity perception indicates that comprehensive risk-based audit is not implemented. The effectiveness of APIP will depend strongly to top management support for carrying out APIP responsibility free from conditions that threaten their independence and also funding support to improve the APIP's capability.