

# Analisis efektivitas sistem pengendalian intern pemerintah untuk pencegahan korupsi berupa gratifikasi: studi kasus Pemerintah Kota Tangerang 2009-2013 = Effectivity analysis of system of government internal control to prevent corruption in the form of gratuities: case studies government of Tangerang City year 2009-2013

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## Abstrak

[Tesis ini bertujuan menguji efektivitas Sistem Pengendalian Intern Pemerintah Kota Tangerang untuk mencegah korupsi berupa suap atau gratifikasi. Berdasarkan pemeriksaan keuangan BPK untuk Tahun Anggaran 2009-2013, Laporan Keuangan Pemerintah Kota Tangerang selalu mendapatkan penilaian tertinggi dengan predikat Wajar Tanpa Pengecualian, namun korupsi berupa suap atau gratifikasi masih saja terjadi pada proses pelayanan publik berupa SIUP, IMB, KTP, Puskesmas, dan PBJ di Pemerintah Kota Tangerang. Penelitian dilakukan dengan metode kualitatif dan pendekatan evaluasi deskriptif terutama atas data-data sekunder berupa Laporan Penilaian Tingkat Maturitas Penyelenggaraan Sistem Pengendalian Intern Pemerintah Kota Tangerang Tahun 2014 dari BPKP, dan Buku Integritas Sektor Publik Tahun 2009-2013 yang diterbitkan KPK. Hasil penelitian menunjukkan bahwa sistem pengendalian intern pemerintah Kota Tangerang telah efektif untuk menghasilkan laporan keuangan yang handal, namun belum efektif untuk mencegah korupsi berupa suap atau gratifikasi, karena masyarakat pengguna layanan publik memiliki kebiasaan memberikan suap atau gratifikasi kepada petugas layanan meskipun mengetahui bahwa pemberian suap atau gratifikasi adalah perbuatan yang dilarang dan perbuatan yang tercela.

.....This thesis aims to test the effectiveness of the Internal Control System Tangerang City Government to prevent corruption in the form of bribes or gratuities. Based on BPK audit for 2009-2013 Fiscal Year, Financial Statements Tangerang City Government always get the highest ratings by the predicate unqualified, but corruption in the form of bribe or gratuity is still happening in the public service in the form of License, IMB, ID Cards, Health Centers, and PBJ The Tangerang City Government. The research was conducted using qualitative and descriptive approach to evaluation, especially on secondary data in the form of Level Maturity Assessment Report Implementation of Internal Control System 2014 Tangerang City Government of BPKP, and the Public Sector Integrity Books Year 2009-2013 published by KPK. The results showed that the internal control system Tangerang City government has been effective to produce reliable financial statements, but is not effective for preventing corruption in the form of bribe or gratification, because people who use public services have a habit of giving bribes or gratuities to officers of public services even though they know that giving bribes or gratuities is prohibited and reprehensible actions; This thesis aims to test the effectiveness of the Internal Control System Tangerang City Government to prevent corruption in the form of bribes or gratuities.

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