

Analisis implementasi sistem pengendalian intern pemerintah (SPIP): studi kasus di Kementerian Sekretariat Negara RI, Sekretariat Wakil Presiden = Analysis for implemetation of goverment internal control system: case study at ministry of state secretariat of the Republic of Indonesia secretariat of the vice president

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Abstrak

Tesis ini membahas implementasi sistem pengendalian intern pemerintah di Sekretariat Wakil Presiden. Tujuan penelitian adalah untuk mengidentifikasi dan menganalisis implementasi sistem pengendalian intern pemerintah pada Sekretariat Wakil Presiden berdasarkan Peraturan Pemerintah Nomor 60 Tahun 2008 tentang sistem pengendalian intern pemerintah. Penelitian ini merupakan penelitian kualitatif deskriptif. Berdasarkan hasil analisis kualitatif deskriptif yang diperkuat dengan kuesioner diperoleh kesimpulan bahwa secara umum Sekretariat Wakil Presiden telah melaksanakan seluruh unsur-unsur SPIP, serta strategi yang dipilih dan diterapkan Sekretariat Wakil Presiden dalam implementasi SPIP telah membawakan pencapaian yang secara umum baik namun belum mencapai hasil yang efektif. Hasil penelitian merekomendasikan perlu dilakukan perbaikan unsur penilaian risiko dengan pemetaan risiko yang komprehensif, dengan melibatkan BPKP sebagai pembina implementasi SPIP di Setwapres; perlu dilakukan komunikasi terhadap area-area kritis, yang kritis terhadap perubahan peta risiko; perlu dilakukan kegiatan penyerapan pandangan atas permasalahan yang terjadi pada pelaksanaan koordinasi antar unit di Setwapres, khususnya berkaitan dengan tumpang tindih tugas pokok dan fungsi; perlu assesment dalam struktur organisasi; perlu penyusunan pola mutasi dan promosi serta pola karir pejabat dan pegawai di Setwapres yang dilakukan secara transparan; perlu diciptakan suatu metode untuk mengetahui kepuasan stakeholder Setwapres; menciptakan sistem kerja reward tinggi yang linier dengan output kinerja; serta perlu adanya peningkatan kapasitas APIP secara reguler untuk meningkatkan pemahaman dan kapasitas APIP dalam mengawal implementasi SPIP di Setwapres.

.....This thesis is focused on evaluating the implementation of the internal control system within the Secretariat of the Vice President based on Government Regulation No. 60 of 2008 regarding internal control systems of government. The method applied in this research is qualitative descriptive. Based on the results of qualitative descriptive analysis reinforced with questionnaires, it is concluded that generally the Secretariat of the Vice President has been implementing all elements of internal control system (SPIP). Strategies developed and applied by the secretariat in implementing SPIP have resulted in generally good performance, but not effective one yet.

The results of this study leave with some recommendations. First, the secretariat needs to improve its elements of risk assessment with comprehensive risk mapping by involving Development Finance Comptroller (BPKP) serving as umbrella organization for SPIP implementation. Second, it needs comprehensive communication within critical areas, particularly on risk mapping. Third, brainstorming on issues involved in the coordination among units in the secretariat is essential, particularly with respect to overlapping duties and functions. Fourth, the secretariat needs to evaluate its organizational structure. Fifth, it is vital for the secretariat to develop a transparent internal civil service's career development, especially on

promotion and transfer. Sixth, a method to identify the secretariat's stakeholders should be developed. Seventh, a working system with high rewards for best performance should be developed. Eighth, there should be capacity building for Government Internal Oversight Body (APIP) officials held regularly to improve their understanding and performance in enforcing the implementation of SPIP in the secretariat