

Usulan penerapan program kerja pengawasan tahunan berbasis risiko pada inspektorat Kementerian Sekretariat Negara = Proposed implementation of risk based annual supervisory work program at the inspectorate of ministry of state secretariat / Rikiyawan

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Abstrak

ABSTRAK

Tesis ini membahas usulan penerapan program kerja pengawasan tahunan berbasis risiko pada Inspektorat Kementerian Sekretariat Negara. Tujuan penelitian adalah evaluasi atas program kerja pengawasan tahunan PKPT Inspektorat dan usulan penerapan PKPT berbasis risiko dalam rangka peningkatan level Internal Audit Capability Model IACM pada Inspektorat Kementerian Sekretariat Negara. Penelitian ini merupakan penelitian kualitatif deskriptif. Berdasarkan observasi, wawancara, dan analisis dokumen disimpulkan bahwa PKPT Inspektorat belum disusun berdasarkan analisis risiko. Usulan perbaikan adalah menyusun PKPT berbasis risiko dalam rangka peningkatan level IACM.

ABSTRACT

This thesis discusses the proposed implementation of risk based annual supervisory work program at the Inspectorate of Ministry of State Secretariat. The objective of the research is to evaluate the annual supervisory work program of Inspectorate and propose implementation of risk based annual supervisory work program to increase Internal Audit Capability Model IACM level. This research is descriptive qualitative research. Based on observations, interviews, and document analysis concluded that annual supervisory work program at the Inspectorate are not prepared based on risk analysis. Proposed improvement is to prepare risk based annual supervisory work program in order to increase IACM level.