

# Analisis implementasi pengendalian mutu audit aparat pengawasan intern pemerintah (APIP) di Inspektorat Jenderal Kementerian Kesehatan RI = Analysis of implementation of audit quality control of internal government supervisory apparatus (APIP) at Inspectorate General of Ministry of Health

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## Abstrak

Dalam rangka memastikan bahwa kegiatan audit telah dilaksanakan sesuai dengan standar audit dan kode etik, pemerintah menetapkan kebijakan melalui Permen-PAN RBNomor 19 Tahun 2009 sebagai pedoman pengendalian mutu audit. Itjen Kemenkes RI telah membangun sistem pengendalian mutu audit, namun berdasarkan hasil penilaian tingkat kapabilitas APIP melalui penilaian IACM menunjukkan hasil bahwa kegiatan audit belum sepenuhnya dilaksanakan sesuai dengan standar audit. Untuk itu peneliti merasa perlu untuk melakukan analisis implementasi pengendalian mutu audit untuk memperoleh gambaran dan informasi mendalam terkait bagaimana implementasi pengendalian mutu audit di Itjen Kemenkes RI. Penelitian menggunakan metode kualitatif dengan teknik pengumpulan data melalui wawancara mendalam, FGD dan telaah dokumen, sehingga triangulasi dilakukan dengan membandingkan informasi yang diperoleh dari beberapa informan yang berbeda dan membandingkan dengan hasil telaah dokumen.

Hasil penelitian diperoleh bahwa Itjen Kemenkes telah membangun sistem kendali mutu audit namun prosedur pengendalian mutu audit belum sepenuhnya dilaksanakan sesuai langkah-langkah pengendalian mutu audit dalam Permen-PAN RBNomor 19 Tahun 2009 dan output yang dihasilkan belum sepenuhnya sesuai dengan standar audit. Selain itu belum memiliki rancangan dan belum menetapkan program penjaminan dan peningkatan kualitas sehingga belum adanya mekanisme untuk evaluasi/reviu dan penilaian atas kesesuaian kegiatan audit intern dengan standar audit serta evaluasi terhadap penerapan kode etik oleh auditor. Faktor penghambat belum optimalnya pelaksanaan pengendalian mutu audit ini adalah dari aspek komunikasi masih belum optimal sehingga perlu ditingkatkan terutama komunikasi pada tingkat pelaksanaan kebijakan. Pelaksanaan pengendalian mutu audit melekat pada bagian yang melaksanakan tugas pokok fungsinya sehingga perlu adanya bagian/tim yang mengkoordinasikan untuk melakukan monitoring, evaluasi dan penilaian secara berkala dan berkelanjutan terhadap pelaksanaan pengendalian mutu audit, disamping itu perlu melengkapi pedoman/SOP yang mengatur mekanisme pengendalian dan penjaminan mutu audit. Sumber daya baik SDM, fasilitas dan anggaran masih perlu mendapat perhatian guna mendukung pelaksanaan kebijakan dan yang tidak kalah penting adalah perlunya meningkatkan komitmen dari seluruh pelaksana kebijakan.

.....In order to ensure that audit activities have been carried out in accordance with auditing standards and codes of conduct, the government sets the policy through Permen PANRB Number 19 of 2009 as a guideline for audit quality control. Itjen Kemenkes RI has established an audit quality control system, but based on the assessment of APIP capability level through IACM assessment shows that audit activities have not been fully implemented in accordance with audit standards. For that researchers feel the need to perform analysis of audit quality control implementation to obtain an overview and in depth information related to how the implementation of quality control audit in Itjen Kemenkes RI. The study used qualitative methods

with data collection techniques through in depth interviews, FGD and document review, so triangulation was done by comparing the information obtained from several different informants and comparing the results of the document review.

The result of the research shows that Itjen Kemenkes has built an audit quality control system but audit quality control procedure has not been fully implemented according to audit quality control measures in PER PAN RB Number 19 of 2009 and the resultant output is not fully in accordance with audit standard. Besides, it has not yet designed and has not established the quality assurance and improvement programme so that there is no mechanism for evaluation review and assessment on the conformity of internal audit activities with audit standards and evaluation on the application of code of ethics by the auditor. The inhibiting factor is not optimal the implementation of audit quality control is from the aspect of communication is still not optimal so it needs to be improved especially communication at the level of implementing the policy. Implementation of audit quality control attached to the part that performs the main task of its function so that the need for a section team that coordinate to conduct monitoring, evaluation and assessment periodically and continuously to the implementation of quality control of audit, besides need to complete guidance SOP which arrange mechanism of quality control and quality assurance of audit. Resources of human resources, facilities and budgets still need attention to support the implementation of the policy and no less important is the need to increase the commitment of all policy implementers. Key words Audit quality control Inspectorate General Regulation of Minister of Empowerment of State Apparatus number 19 of 2009 PKMA.