

Prosedur audit kepatuhan atas sub recipient pengguna dana hibah GTF pada program TIF tahun 2017 = Compliance audit procedure on sub recipient as a user of GTF grant fund in TIF program of 2017

Soraya Kamila Fithrie, author

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Abstrak

Laporan magang ini menjelaskan tentang prosedur audit kepatuhan yang dijalankan Atas Sub Recipient sebagai pengguna dana hibah klien KAP AAA Indonesia yaitu GTF sebagai salah satu institusi keuangan yang menyediakan bantuan berupa dana bagi setiap negara dalam menanggulangi tiga penyakit yang ada yaitu HIV (Human Immunodeficiency Virus) / AIDS (Acquired Immune Deficiency Syndrome), tuberkulosis, dan malaria di tahun 2017. Selain itu prosedur audit secara spesifik dilakukan pada program TIF, yaitu program dalam menanggulangi penyakit Tuberkulosis. Prosedur audit serta analisis atas hasil prosedur audit kepatuhan didasarkan pada peraturan yang berlaku dan diterapkan oleh Sub Recipient GTF. Dalam melaksanakan audit, auditor melakukan prosedur vouching atas seluruh akun pada Sub Recipient GTF. Pada akhirnya, prosedur audit kepatuhan yang dilakukan menyimpulkan bahwa proses pertanggungjawaban penggunaan dana hibah GTF oleh Sub Recipient masih belum sesuai standar yang diterapkan.

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This internship report describes the compliance audit procedure that is implemented on Sub Recipient as a user of KAP AAA Indonesia grant client fund which is GTF as one of the financial institution that provides fund aid for every country in overcoming three existing diseases namely HIV (Human Immunodeficiency Virus) / AIDS (Acquired Immune Deficiency Syndrome), tuberculosis, and malaria by 2017. In addition, the audit procedure is specifically performed on the TIF program, the program in tackling Tuberculosis. Audit procedures and analysis of the results of compliance audit procedures are based on applicable regulations and applied by GTF Sub Recipient. In conducting the audit, the auditor performs a vouching procedure for all accounts on the GTF Sub Recipient. In the end, the compliance audit procedure conducted by the authors concludes that the accountability process for the use of the GTF grant funds by Sub Recipient still does not meet the applicable standards.