

Rekomendasi rancangan perumusan opini audit internal dalam persepsi auditor, auditi, dan pengguna laporan pada kegiatan audit aparat pengawasan intern pemerintah = Recommendation of draft formulation of internal audit opinion in perceptions of auditor, auditee, and report user on audit activities of government internal Supervisory Apparatus

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Abstrak

Penelitian ini bertujuan untuk menganalisis persepsi auditor, auditi, dan pengguna laporan jika opini audit internal diterapkan, dan merekomendasikan rancangan perumusan opini audit internal yang tepat. Penelitian menggunakan pendekatan studi kasus dengan metode kualitatif. Objek penelitian adalah lima unit Aparat Pengawasan Intern Pemerintah (APIP) Kementerian beserta auditinya, dan satu unit pengguna laporan. Data penelitian diperoleh dari data primer dan sekunder melalui dokumentasi dan wawancara. Penelitian ini menunjukkan bahwa opini audit internal sangat diperlukan untuk melangkah menuju kapabilitas APIP level 4 Internal Audit Capability Model (IA-CM). Menurut auditi, opini audit internal merupakan penilaian bagi organisasi dan membawa dampak terhadap peningkatan kinerja unit. Menurut pengguna laporan, opini audit internal memberikan pengaruh terhadap proses pengambilan keputusan. Penelitian merekomendasikan identifikasi rincian kriteria pengukuran lingkup tata kelola, manajemen risiko, dan pengendalian organisasi pemerintahan untuk kebutuhan perumusan opini. Bentuk opini audit internal yang sesuai adalah opini dengan tiga atau empat tingkat, yang dapat diterapkan baik di level mikro maupun makro.

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This study aims to analyze the perceptions of auditor, auditee, and report user if an internal audit opinion is applied and recommend the design of the formulation of appropriate internal audit opinion. The study used a case study approach with qualitative methods. The object of the research is five units of the Government Internal Supervisory Apparatus or Aparat Pengawasan Intern Pemerintah (APIP) of the Ministry along with their auditees, and one unit of report user. The research data was obtained from primary and secondary data through documentation and interviews. This study shows that an internal audit opinion is very necessary to move towards APIP level 4 capabilities of the Internal Audit Capability Model (IA-CM). According to the auditee, the internal audit opinion is an assessment of the organization and has an impact on improving the performance of the unit. According to report user, internal audit opinions have an influence on the decision making process. The study recommends identifying details of criteria for measuring the scope of governance, risk management, and control of government organizations for the needs of opinion formulation. The appropriate form of internal audit opinion is opinion with three or four levels, which can be applied both at the micro and macro level.