

Evaluasi pelaksanaan Sistem Pengendalian Intern Pemerintah (SPIP) dalam mendukung pencapaian kinerja pada Puslitbang Transportasi Udara = Evaluation of the implementation of government internal control system (SPIP) in supporting performance achievements at the Air Transportation Research and Development Center

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Abstrak

Penelitian ini bertujuan mengevaluasi Sistem Pengendalian Intern Pemerintah (SPIP) dan menganalisis kelemahan ataupun kendala, serta bagaimana pelaksanaan sistem pengendalian intern tersebut dapat mendukung pencapaian kinerja pada Puslitbang Transportasi Udara. Penelitian menggunakan metode deskriptif analisis secara kualitatif dengan pendekatan studi kasus. Hasil dari penelitian menunjukkan pengendalian intern telah memenuhi Peraturan Pemerintah Nomor 60 Tahun 2008. Namun, proses pengawasan, evaluasi berkelanjutan dan pendokumentasian belum dilaksanakan secara optimal. Kelemahan unsur SPIP terletak pada lingkungan pengendalian, kegiatan pengendalian dan proses manajemen risiko. Hal tersebut sejalan dengan hasil temuan audit yang dilakukan oleh BPK dan Itjen. SPIP dapat memberikan kontribusi dalam mendukung tercapainya target kinerja yang ditetapkan, karena SPIP memastikan setiap aktivitas berjalan secara efisien dan efektif sehingga mendukung pencapaian kinerja.

.....This study aims to evaluate the Government's Internal Control System (SPIP) and analyze weaknesses or obstacles, as well as how the implementation of the internal control system can support the performance achievement at the Air Transportation Research and Development Center. A descriptive method of qualitative analysis is applied in the research using a case study approach. The result of this study shows that the internal control has met the Regulation of the Government Regulation Number 60 of 2008 criteria. However, the supervision process, continuous evaluation, and documentation process have not been carried out optimally. The weakness of element SPIP lies in the control environment, control activities, and risk management processes. This is in line with the findings of the audit conducted by BPK and Itjen. SPIP could contribute in supporting the achievement of the performance targets previously set, because SPIP ensures that every activity runs efficiently and effectively to support the performance achievement.