

Usulan Rancangan Prodesur Pengendalian Internal dan Prosedur Audit Internal Pada Proses Pengelolaan Limbah Medis Padat Puskesmas X = Proposed Design of Internal Control Procedures and Internal Audit Procedures on the Process of Solid Medical Waste Management at Puskesmas X

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Abstrak

Tujuan dari Tesis ini yaitu melakukan analisis terhadap risiko yang terjadi pada proses pengelolaan limbah medis di Puskesmas X selama bulan Juli sampai Oktober 2021 ketika wabah Covid-19 sedang berlangsung. Kemudian merancang prosedur pengendalian dan prosedur audit untuk memitigasi risiko yang telah dinilai. Independensi, Obyektivitas, dan Kompetensi Internal Auditor kemudian dianalisis dalam rangka memberikan masukan bagi Puskesmas X untuk meningkatkan efektivitas penerapan prosedur audit.

Sehingga penelitian ini diharapkan dapat memberikan kontribusi dengan menganalisis dan menjelaskan praktik manajemen risiko pada organisasi pemerintah. Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus dengan unit analisis meliputi sektor layanan kesehatan milik pemerintah, yaitu Puskesmas X. Hasil dari penelitian menunjukkan bahwa terdapat delapan risiko baru akibat pandemi Covid-19 pada proses pengelolaan limbah medis padat Puskesmas X. Tujuh di antaranya terkategori unacceptable dan satu diantaranya undesirable. Puskesmas X saat ini belum memiliki prosedur pengendalian internal dan prosedur audit atas risiko baru yang diidentifikasi oleh peneliti.. Untuk itu peneliti menyarankan rancangan prosedur pengendalian dan prosedur audit pada penelitian ini yang terbagi dalam tiga fokus area, yaitu klasifikasi dan pemilahan, penyimpanan, transportasi dan pembuangan akhir. Peneliti juga menyarankan perbaikan terhadap Tim Internal Audit Puskesmas X, agar tingkat independensi, obyektivitas, dan kompetensi dapat meningkat sehingga mereka mampu menerapkan usulan prosedur audit dengan efektif.

.....The purpose of this thesis is to analyze the risks that occur in the medical waste management process at Puskesmas X during July to October 2021 when the Covid-19 pandemic is ongoing.. Then design internal control procedures and audit procedures to mitigate the assessed risks. Independence, Objectivity, and Competence of Internal Auditor then analyzed in order to improve the effectiveness of implementing audit procedures at Puskesmas X. This research is expected to contribute by analyzing and explaining risk management practices in government organizations. This study use a qualitative method with a single case study approach with the unit of analysis covering the government-owned health service sector, namely Puskesmas X. The results of the study showed that there were eight new risks due to the Covid-19 pandemic in the solid medical waste management process at Puskesmas X. Seven of them were categorized as unacceptable and one of them is undesirable. Puskesmas X currently does not have internal control procedures and audit procedures for new risks identified by researchers. For this reason, the researcher suggests the design of control procedures and audit procedures in this study which is divided into three focus areas, namely classification and sorting, storage, transportation and final disposal. Researchers also suggest improvements to the Internal Audit Team of Puskesmas X in order to increase that the level of independence, objectivity, and competence so that they are able to implement the proposed audit procedures effectively