

Evaluasi Peran Aparat Pengawasan Intern Pemerintah Dalam Manajemen Risiko (Studi Kasus Pada Inspektorat Provinsi DKI Jakarta) = Evaluation of the Role of the Government's Internal Supervisory Apparatus in Risk Management (Case Study of the DKI Jakarta Provincial Inspectorate)

Yohana Carolina, author

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Abstrak

Perwujudan peran APIP yang efektif yaitu untuk memberikan peringatan dini dan meningkatkan efektivitas manajemen risiko dalam penyelenggaraan tugas dan fungsi instansi Pemerintah sesuai mandat pada Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah (SPIP). Dalam mewujudkan peran tersebut, APIP mendorong peningkatan level maturitas SPIP dan level penilaian kapabilitas APIP melalui penetapan kebijakan manajemen risiko dan aktivitas audit internal. Namun implementasi manajemen risiko belum berdampak optimal dalam mengantisipasi permasalahan organisasi dalam mencapai tujuannya dengan masih terdapat temuan kelemahan atas SPIP dan peran APIP yang belum memberikan nilai tambah pada perbaikan pengendalian organisasi. Evaluasi dilakukan untuk memberikan perbaikan atas peran APIP dalam manajemen risiko sesuai dengan prinsip COSO Internal Control Framework (ICF) dan Institute of Internal Auditors (IIA) Standard. Metode penelitian dilakukan secara deskriptif kualitatif dan analisa perbandingan dengan pendekatan studi kasus. Hasil penelitian menemukan kelemahan bahwa praktik manajemen risiko baru dalam tahap penerapan dan belum menjadi budaya dalam organisasi, kurangnya kompetensi SDM terkait manajemen risiko, proses manajemen risiko sudah didokumentasikan namun belum terintegrasi dengan proses bisnis dan belum dilakukan tepat waktu. Aktivitas audit internal belum optimal dalam menjamin kualitas manajemen risiko. Diharapkan hasil penelitian memberikan perbaikan peran APIP dalam proses manajemen risiko melalui pedoman, aktivitas audit internal, dan prosedur audit yang tepat.

.....The embodiment of an effective APIP role is to provide early warning and increase the effectiveness of risk management in carrying out the duties and functions of government agencies according to the mandate in Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). In realizing this role, APIP encourages an increase in the level of SPIP maturity and the level of APIP capability assessment through the establishment of risk management policies and internal audit activities. However, the implementation of risk management has not had an optimal impact in anticipating organizational problems in achieving its goals with findings of weaknesses in SPIP and the role of APIP which have not added value to improving organizational control. The evaluation is carried out to provide improvements to APIP's role in risk management in accordance with the principles of the COSO Internal Control Framework (ICF) and the Institute of Internal Auditors (IIA) Standard. The research method was carried out in a qualitative descriptive and comparative analysis using a case study approach. The results of the study found weaknesses that risk management practices were only in the implementation stage and had not yet become a culture within the organization, lack of HR competency related to risk management, risk management processes had been documented but had not been integrated with business processes and had not been carried out on time. Internal audit activity is not yet optimal in guaranteeing the quality of risk

management. It is hoped that the research results will improve APIP's role in the risk management process through guidelines, internal audit activities and appropriate audit procedures.