

# Evaluasi Peran Auditor Internal Sebagai Trusted Advisor Di Sektor Publik: Studi Kasus Inspektorat Utama Kementerian Perencanaan Pembangunan Nasional/Badan Perencanaan Pembangunan Nasional = Evaluation Of The Role Of Internal Auditors As Trusted Advisors In The Public Sector: Case Study Of The Main Inspectorate Of the Ministry Of National Development Planning/National Development Planning Agency

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## Abstrak

Skripsi ini akan melakukan evaluasi terhadap peran yang dilakukan oleh Inspektorat Utama selaku unit audit internal Kementerian Perencanaan Pembangunan Nasional (PPN)/Badan Perencanaan Pembangunan Nasional (Bappenas) sebagai trusted advisor. Skripsi akan mencari gambaran upaya-upaya yang dilakukan Inspektorat Utama Kementerian PPN/Bappenas dalam peran konsultasi yang kemudian dibandingkan dengan standar/pedoman yang berlaku di Instansi Pemerintah Indonesia. Kemudian skripsi akan memberikan gambaran penerapan atribut-atribut trusted advisor sesuai yang disampaikan Richard F. Chambers berdasarkan persepsi dari auditor internal dan stakeholder Inspektorat Kementerian PPN/Bappenas. Diharapkan dengan melakukan analisis tersebut, didapatkan gambaran area-area yang perlu ditingkatkan oleh Inspektorat Utama Kementerian PPN/Bappenas untuk mewujudkan perannya sebagai trusted advisor.

.....This research will evaluate the role played by the Main Inspectorate as the internal audit unit of the Ministry of National Development Planning (PPN)/National Development Planning Agency (Bappenas) as a trusted advisor. The research will seek an overview of the efforts made by the Main Inspectorate of the Ministry PPN/Bappenas in a consulting role which will then be compared with the standards/guidelines that apply in Indonesian Government Agencies. Then the research will provide an overview of the implementation of trusted advisor attributes according to what was conveyed by Richard F. Chambers based on the perceptions of internal auditors and Inspectorate stakeholders of the Ministry PPN/Bappenas. It is hoped that by carrying out this analysis, an overview of the areas that need to be improved by the Main Inspectorate of the Ministry of National Development Planning/Bappenas will be obtained to realize its role as a trusted advisor.