

Evaluasi Implementasi Pedoman Komite Audit Sektor Publik dan Perwujudan Mandat (Studi Kasus: Komite Audit Kementerian Keuangan) = Evaluation of Public Sector Audit Committee Guidelines Implementation and Mandate Realization (Case Study: Ministry of Finance Audit Committee)

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi implementasi pedoman komite audit sektor publik di Kementerian Keuangan. Penelitian ini menggunakan pendekatan studi kasus kualitatif, termasuk analisis dokumen primer dan wawancara terstruktur dan semi terstruktur pada Komite Audit dan Inspektorat Jenderal Kementerian Keuangan. Dengan menggunakan pedoman best practice Audit and Risk Assurance Committee Handbook dari H.M. Treasury dan Independent Audit Committee in Public Sector Organizations dari IIA sebagai tolok ukur, penelitian ini menemukan bahwa Kementerian Keuangan telah membentuk komite audit sesuai dengan pedoman yang mengatur tentang elemen dan prinsip komite audit sektor publik. Hasil penelitian ini mengindikasikan bahwa masih terdapat ruang perbaikan untuk menyempurnakan implementasi, terkait dengan mandat, komposisi, persyaratan kapabilitas, peran dan tanggung jawab, kinerja, serta komunikasi dan pelaporan komite audit di sektor publik berdasarkan pedoman best practice. Penelitian ini juga memberikan gambaran atas ruang perbaikan yang dapat dilaksanakan dalam perwujudan mandat Komite Audit Kementerian Keuangan. Penelitian ini dapat menjadi salah satu referensi dalam membuat peraturan dan pedoman pembentukan komite audit pada organisasi sektor publik (pemerintah) sesuai dengan tata kelola sektor publik.

.....While prior studies on audit committees have focused on the private sector, this is the first research on audit committees focusing on the public sector in Indonesia. This paper aims to evaluate the implementation public sector audit committee guidelines in Ministry of Finance Audit Committee as government. This paper utilizes a case study approach, including analysis of primary documents, also structured and semi-structured interviews the Ministry of Finance Audit Committee and parties directly involved. Using best practice guidelines for public sector audit committees, namely H.M. Treasury's Audit and Risk Assurance Committee Handbook and the IIA's Independent Audit Committees in Public Sector Organizations as benchmarks, this paper finds that Ministry of Finance established an audit committee in accordance with the guidelines governing the principles and elements of public sector audit committees. Nonetheless, there is still room for improvement to refine the implementation of the audit committee. This research is expected to provide recommendations for the improvement of regulations related to the mandate, composition, capability requirements, role and responsibility, performance, also communicate and reporting of the Audit Committee in the public sector based on the best practice guidelines. This research also provides an overview of the room for improvement that can be implemented in realizing the mandate of the Ministry of Finance Audit Committee. This research can also be a reference in making regulations and guidelines for the formation of audit committees in public sector organizations (government) in accordance with public sector governance.