

Evaluasi perencanaan pengawasan internal berbasis risiko menggunakan internal audit capability model = Evaluation of risk-based internal control planning using the internal audit capability model

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi penerapan perencanaan pengawasan internal berbasis risiko dengan menggunakan tools internal audit capability model IIA pada Inspektorat Jenderal Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi. Fokus tools yang digunakan adalah pada level 3 dengan key process area pada perencanaan pengawasan. Penelitian ini dilatar belakangi oleh ketidakselarasan capaian akuntabilitas kinerja Kementerian Desa PDTT yang rendah dengan nilai Kapabilitas APIP yang sudah pada level 3 yang berimplikasi bahwa proses perencanaan pengawasan berbasis risiko telah memadai. Proses perencanaan yang evaluasi terdiri dari pemahaman risiko organisasi, integrasi kerangka manajemen risiko, penyelarasan audit internal dengan tujuan organisasi, penilaian risiko periodik, penetapan entitas prioritas, persetujuan rencana, dan peninjauan berkala atas rencana. Penelitian dilakukan dengan pendekatan studi kasus. Data diperoleh dari wawancara kepada tim penyusun rencana pengawasan internal berbasis risiko serta analisis atas dokumentasi yang dimiliki Inspektorat Jenderal. Hasil studi kasus menunjukkan bahwa penerapan perencanaan pengawasan intern berbasis risiko pada Inspektorat Jenderal Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi belum memadai. Dalam implementasinya, ditemukan kelemahan signifikan pada penilaian risiko periodik yang berdampak secara signifikan terhadap rencana pengawasan internal berbasis risiko yang disusun. Kondisi ini menyebabkan pelaksanaan pengawasan internal berbasis risiko pada Inspektorat Jenderal Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi belum sesuai dengan tujuan dari dilaksanakannya pengawasan internal berbasis risiko. Sehingga pengawasan internal berbasis risiko yang dilakukan oleh Inspektorat Jenderal dianggap belum memiliki dampak terhadap peningkatan akuntabilitas kinerja organisasi. Sehingga perlu dilakukan implementasi perencanaan pengawasan internal berbasis risiko yang sesuai dengan IA-CM.

..... This research aims to evaluate risk-based internal monitoring planning is implemented using the IIA model internal audit capability tools at the Inspectorate General of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration. The focus of the tools used is at level 3 with key process areas in monitoring planning. This research was motivated by the incongruence in the low performance accountability achievements of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration with the Internal Auditor Capability value which was already at level 3, which had the implication that the risk-based monitoring planning process was adequate. The evaluation planning process consists of understanding organizational risks, integration of the risk management framework, alignment of internal audit with organizational goals, periodic risk assessment, determination of priority entities, plan approval, and periodic review of the plan. The research was conducted using a case study approach. Data was obtained from interviews with the team developing risk-based internal supervision plans as well as analysis of documentation held by the Inspectorate General. The results of the case study show that the implementation of risk-based internal monitoring planning at the Inspectorate General of the Ministry of

Villages, Development of Disadvantaged Regions and Transmigration is inadequate. In its implementation, significant weaknesses were found in the periodic risk assessment which had a significant impact on the risk-based internal control plan that was prepared. This condition causes the implementation of risk-based internal supervision at the Inspectorate General of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration to not be in accordance with the objectives of implementing risk-based internal supervision. So that risk-based internal supervision carried out by the Inspectorate General is considered to have no impact on increasing accountability for organizational performance. So it is necessary to implement risk-based internal control planning in accordance with IA-CM.