

Analisis pengendalian mutu audit pada Inspektorat Jenderal Kementerian Energi dan Sumber Daya Mineral (studi kasus: penerapan pedoman kendali mutu audit - aparat pengawasan intern pemerintah) = analysis of audit quality control at Inspectorate General of Ministry of Energy and Mineral Resources (Case Study: Implementation of Audit Quality Control Guidelines for Government Internal Auditors)

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Abstrak

Pedoman Kendali Mutu Audit APIP merupakan suatu prosedur dan revidu pengendalian yang harus dilakukan oleh setiap APIP yang meliputi kebijakan, prosedur dan program pengendalian yang wajib dipergunakan sebagai acuan bagi seluruh APIP guna memastikan bahwa audit yang dilaksanakan sesuai dengan Kode Etik APIP dan Standar Audit APIP. Terdapat delapan elemen yang diatur dalam PKMA-APIP ini, yaitu Penyusunan Rencana Strategis, Pengendalian Mutu Perencanaan Audit APIP, Pengendalian Mutu Penyusunan Rencana dan Program Kerja Audit, Pengendalian Mutu Supervisi Audit, Pengendalian Mutu Pelaksanaan Audit, Pengendalian Mutu Pelaporan Audit, Pengendalian Mutu Pemantauan Tindak Lanjut Hasil Audit, dan Pengendalian Mutu Tata Usaha dan Sumber Daya Manusia. Karya akhir ini membahas analisis terhadap pengendalian mutu audit pada Itjen KESDM terhadap PKMA-APIP. Penelitian ini adalah penelitian kualitatif deskriptif.

Dari hasil penelitian diperoleh kesimpulan bahwa pengendalian mutu audit pada Itjen KESDM belum efektif. Hal tersebut disebabkan top management dan para auditor belum memahami dengan baik pentingnya pengendalian mutu audit serta risiko yang akan timbul dari pelaksanaan audit selama ini. Selain itu belum dibuat prosedur kendali mutu audit, belum ada Pedoman Revidu Jaminan Mutu atas hasil audit, serta Kertas Kerja Audit belum dipersiapkan dengan baik.

Hasil penelitian menyarankan bahwa pengendalian mutu audit pada Itjen KESDM perlu ditingkatkan dalam rangka memperoleh keyakinan bahwa audit yang dilakukan telah sesuai dengan Kode Etik APIP dan Standar Audit APIP dengan membuat Pedoman Revidu Jaminan Mutu Audit, menyusun prosedur pengendalian mutu audit mulai dari tahap perencanaan sampai dengan tindak lanjut hasil audit, kewajiban membuat KKA, membentuk Tim Penilai Risiko Auditee, Komite Manajemen Risiko dan Komite Kendali Mutu Audit, membuat kebijakan berupa sanksi dan penghargaan yang tegas bagi auditor, penilaian kinerja auditor, pendidikan dan pelatihan yang berkelanjutan, serta melakukan revidu hasil audit secara terus menerus.

.....Audit Quality Control Guidelines for Government Internal Auditors (APIP) is a review procedures and controls that must be performed by every APIP institutions including policies, procedures and control program that must be used as a reference for the APIP to ensure that audits are conducted in accordance with the Audit Standards of APIP. There are eight elements arranged in this Guidelines. Those are the Strategic Plan Formulation; Quality Control of Audit Planning of APIP, Audit Plan and Program, Audit Supervision, Audit Implementation, Audit Reporting, Follow-Up of Audit Findings, and Administration and Human Resources. This study discusses the analysis of audit quality control on the Inspectorate General of Ministry of Energy and Mineral Resources (MEMR) referred to Audit Quality Control Guidelines for APIP. This

study was a descriptive qualitative research.

Research results concluded that the audit quality control on the Inspectorate General of MEMR is not effective, because the top management and the auditors do not understand very well the importance of quality control audits and risks that will arise from implementation of the audit now, unavailability of procedures of audit quality control and Guidelines for Audit Quality Assurance Review, and the unprepared Working Paper.

The results suggest that audit quality control in the Inspectorate General of MEMR need to be increased in order to gain confidence that the audit conducted in accordance with the Audit Standards of APIP with a Guidelines for Audit Quality Assurance Review, develop an audit quality control procedures starting from the planning up to follow-up stage, the obligation to make working paper, forming Auditee Risk Assessment Team, the Risk Management Committee and the Audit Quality Control Committee, reward and punishment mechanism for the auditors, the auditor's performance appraisal, continues education and training, and conduct the audit review continuously.