

# Peningkatan kapabilitas internal audit instansi pemerintah (APIP): studi kasus Inspektorat Jenderal Kementerian Hukum dan Hak Asasi Manusia = Enhancing internal audit capability of government agencies (APIP): case study on Inspectorate General of Ministry of Law and Human Rights

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## Abstrak

Peran auditor internal untuk menghasilkan pengawasan yang berkualitas sangat dibutuhkan dalam menghadapi lingkungan yang semakin dinamis. Untuk itu, diperlukan peningkatan mutu kapabilitas yang diukur menggunakan enam elemen Internal Audit-Capability Model (IA-CM). Di sektor pemerintah, tugas pengawasan intern dilakukan oleh Aparat Pengawasan Intern Pemerintah (APIP). Penelitian ini bertujuan untuk mengevaluasi kapabilitas internal audit beserta tantangan dan hambatan yang dihadapi oleh Inspektorat Jenderal Kementerian Hukum dan HAM dalam mencapai kapabilitas APIP level 4. Kapabilitas APIP level 4 adalah APIP telah menjadi mitra strategis organisasi dan hasil pengawasan APIP terkait tata kelola, manajemen risiko, dan pengendalian (GRC) yang secara berkelanjutan mendukung pencapaian tujuan organisasi. Pengumpulan data penelitian menggunakan kuesioner, telaah dokumen, dan wawancara yang dianalisis melalui pendekatan kualitatif. Data dianalisis berdasarkan aspek penilaian kapabilitas APIP level 4 yang terdapat pada Peraturan BPKP No. 8 Tahun 2021 tentang Penilaian Kapabilitas Aparat Pengawasan Intern Pemerintah pada K/L/D. Hasil penelitian menunjukkan bahwa masih diperlukan perbaikan dalam mencapai kapabilitas APIP level 4 terkait Elemen Pengelolaan SDM, Elemen Praktik Profesional, dan Elemen Peran dan Layanan. Hasil penelitian juga memberikan saran bagi Inspektorat Jenderal dalam menghadapi tantangan dan hambatan untuk mencapai kapabilitas APIP level 4.

.....The role of internal auditors in producing quality supervision is needed in the face of an increasingly dynamic environment. For this reason, it is necessary to improve the quality of capabilities as measured using the six elements of the Internal Audit- Capability Model (IA-CM). In the government sector, Internal supervision is carried out by the Government Internal Supervisory Apparatus (APIP). This study aims to evaluate internal audit capability along with the challenges and obstacles faced by the Inspectorate General of Ministry of Law and Human Rights in achieving APIP capability level 4. APIP capability level 4 is defined as APIP has become a strategic partner of the organization and the results of APIP supervision related to governance, risk management, and control (GRC) sustainably support the achievement of organizational goals. Research data collection using questionnaires, document reviews, and interviews were analyzed through a qualitative approach. The data were analyzed based on the aspects of the APIP capability level 4 assessment in BPKP Regulation No. 8 of 2021 concerning Capability Assessment of Government Internal Supervisory Apparatus in K/L/D. The results showed that improvements were still needed in achieving APIP capability level 4 related to the People Management Element, Professional Practice Element, and Service and Role Element. The study results also provide suggestions for Inspectorate General in facing challenges and obstacles to achieving APIP capability level 4.