

# Analisis Peran Internal Audit pada Masa Pandemi COVID-19 di Inspektorat Utama Badan Pengawas Pemilihan Umum = Analysis of the Role of Internal Audit during the COVID-19 Pandemic at the Main Inspectorate of the General Election Supervisory Agency

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## Abstrak

Pandemi COVID-19 mengakibatkan hambatan kegiatan pengawasan dengan pemberlakuan pembatasan sosial berskala besar dan personil auditor terpapar covid. Inspektorat Utama kemudian merubah metode pengawasan tradisional menjadi jarak jauh dalam menjalankan perannya untuk memberikan layanan assurance dan consulting.

Penelitian ini merupakan single case study with multiple embedded dengan menggunakan pendekatan mixed method research dengan concurrent triangulasi design. Penelitian ini membandingkan secara langsung hasil analisis statistik kuantitatif dengan temuan kualitatif atau untuk memvalidasi/mengekspansi hasil kuantitatif dengan data kualitatif. Sumber data primer diperoleh dari Inspektorat Utama Bawaslu meliputi hasil kuesioner kepada auditee dan wawancara kepada auditor Inspektorat Utama pada pandemi COVID-19 tahun 2021 hingga 2022. Data sekunder berupa laporan ikhtisar pengawasan dan pedoman.

Hasil penelitian ini menunjukkan peran internal audit inspektorat utama Bawaslu pada pandemi COVID-19 berkembang dalam kegiatan consulting. Pada 4 (empat) tahapan pengawasan meliputi: (1) perencanaan dan penyusunan program kerja penugasan; (2) supervisi penugasan; (3) pelaksanaan penugasan; (4) pelaporan penugasan tidak dilaksanakan sesuai dengan standar mutu layanan pengawasan intern. Kemudian 1 (satu) tahapan pengawasan yakni pemantauan tindak lanjut hasil penugasan sudah dilaksanakan sesuai dengan standar mutu layanan pengawasan intern. Pelaksanaan pengawasan yang dilaksanakan dalam pandemi COVID-19 tahun 2021 s.d. 2022, memanfaatkan teknologi diantaranya: (1) file sharing platform berupa Google Drive, Google Docs, dan Google Spreadsheet, (2) video conference berupa Zoom dan Google Meet; (3) Whatsapp.

.....The COVID-19 pandemic resulted in obstacles to monitoring activities with the implementation of revisions to significant social restrictions and covid exposure auditor personnel. The Principal Inspectorate then changed the traditional supervision method to remote in the works, which was adapted to provide service assurance and consulting.

This research is a single case study with multiple embedded using a mixed methods research approach with a concurrent triangulation design. This study directly compares the results of quantitative statistical analysis with qualitative findings or to validate/expand quantitative results with qualitative data. Primary data sources were obtained from the Bawaslu Main Inspectorate, including the results of questionnaires to auditees and interviews with the Main Inspectorate auditors regarding the COVID-19 pandemic from 2021 to 2022. Secondary data is in the form of reports on supervision overviews and guidelines.

The results of this study show that the role of the internal audit of the main inspectorate of Bawaslu during the COVID-19 pandemic developed in consulting activities. The 4 (four) stages of supervision include (1) planning and preparation of the assignment work program; (2) supervising assignments; (3) execution of assignments; (4) assignment reporting is not carried out following internal control service standards. Then

one supervision stage, namely monitoring the follow-up of the assignment results, has been carried out following the quality standards of apprentice supervision services. Implementation of prevention carried out during the COVID-19 pandemic in 2021 s.d. 2022, take advantage of technology including: (1) file sharing platforms in the form of Google Drive, Google Docs, and Google Sheets, (2) video conferencing in the form of Zoom and Google Meet; (3) WhatsApp.