

# Faktor-Faktor Yang Mempengaruhi Efektivitas Audit Internal Pada Inspektorat Jenderal Kementerian Kesehatan = Factors Affecting Internal Audit Effectiveness at the Inspectorate General of the Ministry of Health

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## Abstrak

Audit internal dituntut untuk mampu memberikan nilai tambah bagi organisasi melalui kegiatan yang sifatnya memberikan keyakinan secara obyektif dan konsultatif. Dengan audit internal yang efektif, organisasi dapat meningkatkan kinerjanya dan memitigasi risiko yang dapat menghambat pencapaian tujuan organisasi. Tesis ini bertujuan untuk menguji faktor-faktor yang mempengaruhi efektivitas audit internal pada Inspektorat Jenderal Kementerian Kesehatan. Penelitian menggunakan pendekatan kuantitatif, penilaian terhadap faktor Kompetensi, Ukuran Organisasi, Dukungan Manajemen, Independensi dilakukan dengan pengisian kuesioner oleh 68 orang auditor sedangkan penilaian faktor Atribut Auditee dilakukan dengan pengisian kuesioner oleh 68 auditee atau perwakilan satuan kerja di lingkungan Kementerian Kesehatan. Data hasil penelitian kemudian dianalisis menggunakan Partial Least Square – Structural Equation Modelling (PLS-SEM). Hasil penelitian menunjukkan bahwa Dukungan Manajemen dan Atribut Auditee berpengaruh secara signifikan terhadap efektivitas audit internal. Sementara Kompetensi, Ukuran Organisasi dan Independensi tidak berpengaruh signifikan terhadap efektivitas audit internal di Inspektorat Jenderal Kementerian Kesehatan.

.....Internal audit is required to be able to give added value to the organization through activities that provide objective and consultative assurance. With effective internal audit, organizations can improve their performance and mitigate risks that can hinder the achievement of organizational goals. This thesis aims to examine the factors that influence the effectiveness of internal audit at the Inspectorate General of the Ministry of Health. The study used a quantitative approach, the assessment of the factors of Competence, Organizational Size, Management Support, Independence was carried out by filling out a questionnaire by 68 auditors while the assessment of the Auditee Attributes factor was carried out by filling out a questionnaire by 68 auditees or representatives of work units within the Ministry of Health. The research data were then analyzed using Partial Least Square - Structural Equation Modeling (PLS-SEM). The results showed that Management Support and Auditee Attributes had a significant effect on internal audit effectiveness. While Competence, Organization Size and Independence have no significant effect on the effectiveness of internal audits at the Inspectorate General of the Ministry of Health.