

Abstract

The purpose of this study is to provide solutions for the role of Inspectorate of Sumenep Regency in the management of finances in Sumenep Regency Government environment is optimal. This research uses qualitative approach with descriptive type case study method. Inspectorate Kab. Sumenep was chosen as a research site because of early indications that his condition was not ideal. Researchers determine six informants. Data collection uses a combination of observation, in-depth interviews, documentation and Focus Group Discussion. The results showed that Inspectorate Kab. Sumenep in carrying out its role has not been optimal because of some obstacles. Optimizing the role of the Inspectorate starting from the planning stage with RKA-SKPD review conducted in August and September; commitment of SKPD and TAPD to follow up recommendation of review and sanction for bad SKPD; submit supporting documents; and reviews are made at the regional auxiliary inspectorate. The optimization of roles in the implementation and administration stage is the addition of budget for monitoring; Probity audit entry program supervision; more proactive as a consultant for SKPD. Optimization of reporting stages: LKPD review is conducted simultaneously with the preparation of LKPD; improvement of auditor's competence to LKPD; and recommendations in the LKPD review are carried out optimally. Optimizing the role of Inspectorate Kab. Sumenep at the stage of accountability is done by institutional strengthening of the Inspectorate; affirmation of Commitment of Head of Region Support to Inspectorate; the auditor avoids potential "ewuh pakewuh" assignments; auditor recruitment background of accounting and civil engineering and addition of auditor counted 46 people; improvement of auditor competence; giving strict sanctions to SKPD / audite; documenting the NHP confirmation report; The Regent prohibits SKPD from giving something (gifts) to the auditor and affirmation of the leadership commitment (Bupati and Inspector) so that the auditor obeys the code of ethics and audit standards; additional budget of at least 1% of APBD; and take steps to increase APIP's capability to level 3.

Keywords: Inspectorate, Local Government, Financial Management, Supervision, auditor

Abstrak

Tujuan penelitian ini yaitu memberikan solusi agar peran Inspektorat Kabupaten Sumenep dalam pengelolaan keuangan di Lingkungan Pemerintah Kabupaten Sumenep optimal. Penelitian ini menggunakan pendekatan kualitatif dengan metoda studi kasus tipe deskriptif. Inspektorat Kab. Sumenep dipilih sebagai situs penelitian karena adanya indikasi awal kondisinya tidak ideal. Peneliti menentukan enam orang informan. Pengumpulan data menggunakan gabungan observasi, wawancara mendalam, dokumentasi dan Focus Group Discussion. Hasil penelitian menunjukkan bahwa Inspektorat Kab. Sumenep dalam melaksanakan perannya belum optimal karena mengalami beberapa hambatan. Optimalisasi peran Inspektorat dimulai dari tahap perencanaan yaitu dengan reviu RKA-SKPD dilaksanakan bulan Agustus dan September; komitmen SKPD dan TAPD untuk menindaklanjuti rekomendasi reviu dan pemberian sanksi untuk SKPD yang bandel; menyerahkan dokumen pendukung; dan reviu dilakukan di inspektorat pembantu wilayah. Optimalisasi peran di tahapan pelaksanaan dan penatausahaan yaitu penambahan anggaran untuk monitoring; Probity audit masuk program pengawasan; lebih proaktif sebagai konsultan bagi SKPD. Optimalisasi tahap pelaporan yaitu : reviu LKPD dilakukan bersamaan dengan penyusunan LKPD; peningkatan kompetensi auditor terhadap LKPD; dan rekomendasi dalam reviu LKPD dilaksanakan secara optimal. Optimalisasi peran Inspektorat Kab. Sumenep di tahap pertanggungjawaban dilakukan dengan penguatan Inspektorat secara kelembagaan; penegasan Komitmen Dukungan Kepala Daerah kepada Inspektorat; auditor menghindari penugasan yang berpotensi “*ewuh pakewuh*”; rekrutmen auditor berlatar akuntansi dan teknik sipil dan penambahan auditor sebanyak 46 orang; peningkatan kompetensi auditor; pemberian sanksi tegas bagi SKPD/auditi; mendokumentasikan berita acara konfirmasi NHP; Bupati melarang SKPD memberikan sesuatu (hadiah) kepada auditor dan penegasan komitmen pimpinan (Bupati dan Inspektur) agar auditor patuh terhadap kode etik dan standar audit; penambahan anggaran pengawasan minimal 1% dari APBD; dan melakukan langkah-langkah menaikkan kapabilitas APIP ke level 3.

Kata Kunci : Inspektorat, Pemerintah daerah, Pengelolaan Keuangan, Pengawasan, auditor