

ABSTRACT

Imro' Atul Arifa: Internship Program in Implementation of Materiality and Vouching Procedures in Examination of Health Center Financial Documents at KAP XYZ supervised by Mr. Dr. Rahmat Zuhdi, S.E., M.S.A., Ak., CPA., CA., QIA., CLI., CFI.

As a Regional Public Service Agency (BLUD), the Community Health Center (Puskesmas) requires accountable and transparent financial management, ensuring that audit procedures are used to ensure sufficient audit evidence is accepted. The main audit procedures include determining materiality for sampling and applying vouching to supporting transaction documents. This article aims to explain the application of materiality determination and vouching procedures for auditing Community Health Center financial documents through an internship program at Public Accounting Firm XYZ. The activity was implemented for approximately three months using a method consisting of preparation, implementation, and evaluation stages. Students participated directly in determining materiality levels, calculating sample intervals and sample sizes, drawing samples, examining documents using vouching procedures, and preparing audit working papers. The results of the activity illustrate that student involvement helps increase the effectiveness of the audit stages by determining a more focused audit scope, systematically and objectively selecting samples, and adequately examining transaction evidence. This activity not only provided practical experience for students but also supported the smooth implementation of audits and strengthened the quality of audits of Community Health Center financial documents.

Keywords: materiality; audit sampling; vouching; audit; BLUD Community Health Center (Puskesmas).

ABSTRACT

Imro' Atul Arifa: Program Magang dalam Implementasi Materialitas dan Prosedur Vouching pada Pemeriksaan Dokumen Keuangan Puskesmas di KAP XYZ dibawah bimbingan Bapak Dr. Rahmat Zuhdi, S.E., M.S.A., Ak., CPA., CA., QIA., CLI., CFI.

Puskesmas selaku Badan Layanan Umum Daerah (BLUD) memerlukan penerapan pengelolaan keuangan secara akuntabel serta transparan sehingga tahapan audit digunakan supaya bukti audit memadai bisa diterima. Prosedur utama audit mencakup penetapan materialitas penarikan sampel serta penerapan vouching pada dokumen pendukung transaksi. Artikel ini bertujuan menjelaskan penerapan penetapan materialitas serta prosedur vouching guna pemeriksaan dokumen keuangan Puskesmas melalui program magang pada Kantor Akuntan Publik XYZ. Kegiatan diterapkan selama kurang lebih tiga bulan memakai metode terdiri atas tahap persiapan pelaksanaan serta evaluasi. Mahasiswa berpartisipasi langsung saat menetapkan tingkat materialitas menghitung sample interval serta sample size menarik sampel memeriksa dokumen memakai prosedur vouching serta menyusun kertas kerja audit. Hasil kegiatan menggambarkan keterlibatan mahasiswa membantu menumbuhkan efektivitas tahapan audit melalui penetapan ruang lingkup pemeriksaan secara lebih terarah pemilihan sampel secara sistematis serta objektif serta pemeriksaan bukti transaksi secara memadai. Kegiatan tersebut bukan hanya memberikan pengalaman praktis bagi mahasiswa tetapi juga mendukung kelancaran pelaksanaan audit serta memperkuat kualitas pemeriksaan dokumen keuangan Puskesmas.

Kata kunci: materialitas; penarikan sampel; vouching; audit; Puskesmas BLUD.