

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui peran yang sebenarnya dilakukan oleh auditor internal pemerintah dalam sebuah pemerintahan. Objek penelitian ini adalah Inspektorat Kabupaten Pamekasan.

Jenis penelitian yang digunakan dalam penelitian ini adalah kualitatif deskriptif. Teknik pengambilan sampel yang digunakan adalah *snowball sampling*. Teknik pengumpulan data menggunakan teknik pengumpulan data triangulasi. Analisis data yang digunakan adalah milik Miles Huberman yaitu teknik analisis data sebelum di lapangan dan teknik analisis data di lapangan.

Hasil penelitian ini menunjukkan bahwa peran yang sebenarnya dilakukan oleh auditor internal pemerintah adalah asistensi RKA, pendampingan dan pemfasilitasan tindak lanjut temuan dari BPK.

**Kata kunci:** auditor internal pemerintah, inspektorat, auditor fungsional, peran, temuan, rekomendasi, tindak lanjut, BPK.

## **ABSTRACT**

*This research purposes to knows the actual action of the internal auditors of government in a governance. The object of this research is the Inspectorate Pamekasan.*

*Type of research is qualitative descriptive. Technique of taking sample which was used in this research was snowball sampling. Technique of collecting the data of this research used triangulation. Analysis of the data used is Miles and Huberman, analysis techniques before in the field and analysis techniques in the field.*

*The result of this research showed that the actual action of the internal auditors of government in a governance is assistance of RKA, mentoring and facilitating of follow up the findings from BPK.*

**Keywords:** *auditors of government, inspectorate, auditor function, action, findings, recommendations, follow up, BPK.*

## DAFTAR ISI

|                                               |       |
|-----------------------------------------------|-------|
| Halaman Judul.....                            | i     |
| Lembar Persetujuan Skripsi.....               | ii    |
| Lembar Pengesahan Skripsi.....                | iii   |
| Pernyataan Keaslian Karya Tulis Skripsi ..... | iv    |
| Motivation is a Reminder!! .....              | v     |
| Kata Pengantar.....                           | vi    |
| Abstract .....                                | xi    |
| Abstract .....                                | xii   |
| Daftar Isi.....                               | xiii  |
| Daftar Tabel.....                             | xvi   |
| Daftar Gambar .....                           | xvii  |
| Daftar Lampiran.....                          | xviii |

## **BAB I INTRO PENELITIAN DALAM KONSEP PENDAHULUAN**

|                                               |   |
|-----------------------------------------------|---|
| 1.1 Latar Belakang .....                      | 1 |
| 1.2 Fokus Penelitian dan Rumusan Masalah..... | 4 |
| 1.3 Tujuan Penelitian.....                    | 4 |
| 1.4 Manfaat Penelitian.....                   | 4 |

## **BAB II MENGENAL AUDITOR INTERNAL PEMERINTAH**

|                                     |   |
|-------------------------------------|---|
| 2.1 Audit Internal .....            | 5 |
| 2.1.1 Definisi Audit Internal ..... | 5 |
| 2.1.2 Fungsi Audit Internal.....    | 6 |

|                                                          |    |
|----------------------------------------------------------|----|
| 2.1.3 Mekanisme Audit Internal .....                     | 7  |
| 2.2 Peran Auditor Internal.....                          | 11 |
| 2.3 Inspektorat Sebagai Auditor Internal Pemerintah..... | 12 |
| 2.4 Penelitian Terdahulu.....                            | 13 |
| 2.5 Rerangka Berfikir.....                               | 14 |

### **BAB III METODOLOGI SEBAGAI ALAT BANTU PENELITIAN**

|                                                |    |
|------------------------------------------------|----|
| 3.1 Jenis Penelitian .....                     | 16 |
| 3.2 Pendekatan Penelitian.....                 | 16 |
| 3.3 Situs Penelitian.....                      | 17 |
| 3.4 Informasi dan Sumber Data Penelitian ..... | 18 |
| 3.5 Teknik Pengumpulan Data .....              | 18 |
| 3.6 Teknik Analisis Data .....                 | 20 |

### **BAB IV DATA DIRI INSPEKTORAT KABUPATEN PAMEKASAN**

|                                                              |    |
|--------------------------------------------------------------|----|
| 4.1 Inspektorat Kabupaten Pamekasan .....                    | 22 |
| 4.2 Tugas dan Fungsi Inspektorat Kabupaten Pamekasan.....    | 22 |
| 4.3 Struktur Organisasi Inspektorat Kabupaten Pamekasan..... | 23 |
| 4.4 Program Kerja Inspektorat Kabupaten Pamekasan .....      | 25 |
| 4.5 Opini Kabupaten Pamekasan .....                          | 26 |

### **BAB V PERAN AUDITOR INTERNAL PEMERINTAH**

|                                    |    |
|------------------------------------|----|
| 5.1 Merumuskan Temuan.....         | 27 |
| 5.2 Memberikan Rekomendasi .....   | 29 |
| 5.3 Dilakukannya Tindaklanjut..... | 31 |

|                                                         |    |
|---------------------------------------------------------|----|
| 5.4 Penerbitan LHP .....                                | 33 |
| 5.5 Pengendalian Awal (Asistensi RKA) .....             | 34 |
| 5.6 Pendampingan Pada Saat Pemeriksaan Oleh BPK.....    | 36 |
| 5.7 Penindaklanjutan Temuan BPK.....                    | 38 |
| 5.8 Pemeriksaan Versi Auditor Internal Pemerintah ..... | 40 |

## **BAB VI KESIMPULAN DAN SARAN**

|                                  |    |
|----------------------------------|----|
| 6.1 Simpulan .....               | 43 |
| 6.2 Keterbatasan Penelitian..... | 44 |
| 6.3 Saran.....                   | 44 |

|                            |           |
|----------------------------|-----------|
| <b>DAFTAR PUSTAKA.....</b> | <b>45</b> |
|----------------------------|-----------|

## DAFTAR TABEL

|                                                              |    |
|--------------------------------------------------------------|----|
| Tabel 2.1 Tugas Auditor Internal dan Auditor Eksternal ..... | 11 |
| Tabel 2.2 Penelitian Terdahulu .....                         | 13 |
| Tabel 4.1 Temuan Kabupaten Pamekasan .....                   | 26 |
| Tabel 4.2 Opini Kabupaten Pamekasan.....                     | 26 |

## DAFTAR GAMBAR

|                                      |    |
|--------------------------------------|----|
| Gambar 2.1 Rerangka Berfikir .....   | 15 |
| Gambar 4.1 Struktur Organisasi ..... | 23 |

## DAFTAR LAMPIRAN

|                                        |    |
|----------------------------------------|----|
| LAMPIRAN 1 Surat Ijin Penelitian ..... | 48 |
| LAMPIRAN 2 Hasil Wawancara.....        | 49 |

## ABSTRACT

This research purposes to knows the actual action of the internal auditors of government in a governance. The object of this research is the Inspectorate Pamekasan.

Type of research is qualitative descriptive. Technique of taking sample which was used in this research was *snowball sampling*. Technique of collecting the

data of this research used triangulation. Analysis of the data used is Miles and Huberman, analysis techniques before in the field and analysis techniques in the field.

The result of this research showed that the actual action of the internal auditors of government in a governance is assistance of RKA, mentoring and facilitating of follow up the findings from BPK.

**Keywords:** auditors of government, inspectorate, auditor function, action, findings, recommendations, follow up, BPK.