

RINGKASAN

Penelitian ini merupakan penelitian survei pada staf/pejabat di organisasi audit internal. Penelitian ini mengambil judul “Pengaruh Kapabilitas Organisasi Audit Internal terhadap Efektivitas Audit (studi kasus pada Inspektorat Kabupaten Klaten dan Inspektorat Kota Surakarta)”.

Tujuan penelitian ini adalah untuk mengetahui pengaruh kapabilitas organisasi audit internal terhadap efektivitas audit.

Populasi penelitian ini adalah seluruh staf/pejabat pemeriksa di Inspektorat Kabupaten Klaten dan Inspektorat Kota Surakarta. Pengumpulan data penelitian menggunakan kuesioner. Kuesioner kapabilitas organisasi audit internal disusun berdasarkan Indikator *Key Process Area* elemen-elemen *Internal Audit-Capability Model* (IA-CM), sedangkan kuesioner efektivitas audit disusun berdasar sejauh mana auditor memahami peluang terjadinya kecurangan akibat pengendalian internal yang kurang memadai.

Hasil penelitian menunjukkan bahwa kapabilitas organisasi audit internal tersebut berpengaruh positif terhadap efektivitas audit. Kapabilitas organisasi audit internal objek penelitian sudah baik berdasarkan tingkat implementasi indikator-indikator elemen IACM. Namun masih terdapat capaian indikator-indikator yang kurang memadai antara lain indikator pemberian jasa advis, *assurance*, dan pengelolaan aparat pengawasan internal pemerintah (APIP).

Implikasi dari hasil penelitian ini yaitu Inspektorat Kabupaten Klaten dan Inspektorat Kota Surakarta dapat meningkatkan kapabilitas organisasi audit internal berdasarkan IACM dalam rangka meningkatkan efektivitas audit. Implementasi indikator pemberian jasa advis dan *assurance* dapat ditingkatkan dengan memperjelas wewenang, tugas pokok, dan fungsi instansi, serta penambahan sumber daya baik anggaran maupun personel yang berkompeten. Sedangkan indikator pengelolaan APIP dapat ditingkatkan dengan pembinaan dan pembenahan internal organisasi antara lain rencana kerja yang sesuai kebutuhan organisasi, pemenuhan perangkat dan teknologi serta penyusunan anggaran yang sesuai rencana kerja guna mendukung pelaksanaan kegiatan pengawasan.

Kata Kunci: kapabilitas, auditor internal, efektivitas audit, IACM

SUMMARY

This study is a survey on staff / officials in the internal audit organization. This study entitled "Effects of Organizational Capability Audit of the Effectiveness of Internal Audit (case study on Inpektorat Inspectorate of Klaten and Surakarta)".

The purpose of this study is to determine the effect of organizational capability internal audits of the effectiveness of the audit.

The study population is the entire staff / officials examiner in Klaten District Inspectorate and the Inspectorate of Surakarta. Research data collection using the questionnaires. Internal audit organizational capability questionnaire prepared by Key Process Area Indicators of elements of Internal Audit-Capability Model (IACM), while the effectiveness of the audit questionnaire, arranged on the extent to which the auditor understand the opportunities of fraud as a result of inadequate internal controls.

The results show that the capability of the internal audit organization has a positive effect on the effectiveness of the audit. Internal audit organization capability is already good research object based on the level of implementation indicators IACM element. There remains the achievement of the indicators among other indicators inadequate provision of advisory services, assurance, and the management of the government's internal control apparatus (GICA).

The implication of this study is the Inspectorate Inspectorate of Klaten and Surakarta can extend the capabilities of internal audit organization by IACM in order to improve the effectiveness of the audit. Implementation of indicators giving advice and assurance services can be improved by clarifying the authority, the main tasks and functions of the agency, as well as additional resources both budget and personnel competence. While GICAs management indicator can be improved with the coaching and the internal organization of the plan to work according to the needs of the organization, compliance tools and technology and the corresponding budget work plan to support the implementation of the monitoring activities.

Keywords: capability, internal auditors, the effectiveness of the audit, IACM