

CHAPTER V

CONCLUSIONS AND IMPLICATIONS

A. Conclusions

The results of research and discussion on the effectiveness of internal audit as a fraud prevention effort at the Government Inspectorate of Banyumas Regency, it is concluded that the internal audit of the Government Inspectorate of Banyumas Regency has been effective as a fraud prevention effort. This can be explained from each dimension of internal audit effectiveness which consists of the feasibility and importance of audit findings and their recommendations, responses from objects being inspected, auditor professionalism, early warning, inspection cost savings, personnel development, feedback from other management, increasing the number of inspections, achievement of the inspection program as follow:

1. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out roles related to the feasibility and importance of audit findings and their recommendations. This proves that auditors at the Government Inspectorate of Banyumas Regency can provide meaningful recommendations to auditees (OPD).
2. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out their roles related to response to the object being inspected. This proves that the findings disclosed by the Government Inspectorate of Banyumas Regency can be accepted and operationalized by the auditee (OPD).

3. Auditors at the Government Inspectorate of Banyumas Regency have been able to create professionalism in their work so that they can carry out their roles effectively.
4. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out roles related to early warning. This proves that the Government Inspectorate of Banyumas Regency can provide early warning reports regarding weaknesses or management control problems.
5. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out roles related to audit cost savings. Although there are still some obstacles and constraints, but still able to make budget efficiency. However, there are obstacles and constraints other than the budget, namely the lack of available infrastructure in carrying out the inspection so that it is less effective. Even so, the Government Inspectorate of Banyumas Regency is still able to carry out cost efficiency well.
6. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out roles related to personnel development. This proves that the Government Inspectorate of Banyumas Regency can provide guidance to its staff.
7. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out roles related to feedback from other management. This proves that the Government Inspectorate of Banyumas Regency has the support of the OPD being inspected.

8. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out roles related to the increasing number of audits because the Government Inspectorate of Banyumas Regency has increased the auditors' capabilities in the inspectorate.
9. Auditors at the Government Inspectorate of Banyumas Regency have been effective in carrying out roles related to the achievement of audit program. This proves that the Government Inspectorate of Banyumas Regency has carried out evaluation actions on the objects being inspected and can guarantee that areas that have a high risk have been placed as top priorities in planning inspections because PKPT is risk-based.

B. Implications

Based on the research on the effectiveness of internal audit as a fraud prevention effort at the Government Inspectorate of Banyumas Regency, the implications that can be given from this research are:

1. The inspectorate's recommendations to OPDs in the Banyumas Regency government are always considered important. This can be the inspectorate's strategy to provide recommendations for improvements to the findings found specifically.
2. All recommendations given by the inspectorate are always followed up by the OPD. Thus, the Inspectorate of Banyumas Regency is one of the main actors in fostering OPDs to suppress fraud in the OPDs of the Banyumas Regency government.

3. Auditors at the Government Inspectorate of Banyumas Regency have carried out their work professionally. In carrying out the audit there must be a role from the auditor and the auditee, so that the coordination between the inspector and the OPD being inspected can run well.
4. One of the efforts in the inspection of the inspectorate is by doing an early warning. Thus, the findings of certain OPDs can be carried out quickly and accurately.
5. Budget efficiency has been carried out at the Government Inspectorate of Banyumas Regency. The existence of an adequate budget and complete infrastructure will be able to optimize the performance of the inspectorate, especially in terms of inspection.
6. Efforts to improve the quality of human resources in the inspectorate must always be carried out, so that existing human resources can always adapt and innovate in improving inspections as an effort to prevent fraud.
7. Support from each OPD will be a quick and accurate inspection strategy. This can be an effort for local governments to be able to coordinate in achieving effective audits.
8. With a good auditor ability, the benefits of the audit will be increasingly felt by the OPDs being inspected, so that fraud prevention can be carried out optimally.

9. The existence of priority standards for the Government Inspectorate of Banyumas Regency to determine strategies in fraud prevention efforts, especially for OPDs with indicated findings. Thus, the inspectorate must have an accurate standard measure to determine the priority of the OPD to be inspected.

C. Research Limitations

Research on the effectiveness of internal audit as a fraud prevention effort at the Government Inspectorate of Banyumas Regency is still being carried out during the COVID-19 pandemic, so there are limitations. Therefore, data collection was not carried out optimally, only utilizing accessible secondary data. There is no informant from the auditee, so this research has a high level of subjectivity. Thus, further research can add informants from the auditee.

