

**EFEKTIVITAS PELAKSANAAN FUNGSI PENGAWASAN DAN
STANDAR OPERASIONAL PROSEDUR AUDIT LAPORAN KEUANGAN
PADA INSPEKTORAT DAERAH KABUPATEN BULELENG**

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ABSTRAK

Kajian dimaksudkan mengetahui efektivitas pelaksanaan fungsi pengawasan dan standar operasional prosedur audit laporan keuangan pada Inspektorat Daerah Kabupaten Buleleng serta kendala yang dihadapi, melalui kajian dengan metode deskriptif kualitatif yakni melaksanakan teknik observasi, wawancara dan dokumentasi. Sumber data kajian diperoleh melalui data primer dan sekunder. Wawancara mendalam akan dilakukan terhadap tiga orang fungsional auditor yang telah memiliki sertifikasi auditor dan telah bekerja lebih dari satu tahun. Dari wawancara yang telah dilakukan, pelaksanaan fungsi pengawasan dan standar operasional prosedur audit laporan keuangan yang dilaksanakan Auditor pada Inspektorat Daerah Kabupaten Buleleng dapat dikatakan telah efektif sesuai dengan pernyataan para auditor terhadap beberapa indikator yang seluruhnya menunjukkan hasil yang positif. Semakin efektif pelaksanaan fungsi pengawasan yang dilaksanakan, maka akan semakin menekan terjadinya praktik kecurangan atau *fraud* seperti kecurangan administrasi maupun dalam pengelolaan keuangan negara. Standar Operasional Prosedur Audit Laporan Keuangan mampu memberikan keefektifitasan bagi kinerja auditor khususnya dalam memeriksa laporan keuangan, akan tetapi masih terdapat beberapa hal yang perlu diperjelas dalam SOP tersebut. Selain itu masih terdapat celah yang dapat menyebabkan pengawasan tidak berjalan maksimal berupa beberapa kendala/hambatan dalam pelaksanaan fungsi pengawasan tersebut, seperti terkendala sumber daya manusia, waktu, sarana dan prasarana, serta perubahan aturan.

Kata Kunci : Efektivitas, Pengawasan, Standar Operasional Prosedur, Inspektorat Daerah, Fraud, Kendala

**EFFECTIVENESS OF THE IMPLEMENTATION OF SUPERVISORY
FUNCTIONS AND STANDARD OPERATING PROCEDURES OF
FINANCIAL REPORT AUDITS AT THE REGIONAL INSPECTORATE OF
BULELENG DISTRICT**

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ABSTRACT

This research aims to determine the effectiveness of implementing the supervisory function and operational standards of financial report audit procedures at the Buleleng Regency Regional Inspectorate as well as the obstacles faced, through research using qualitative descriptive methods, namely by carrying out observation techniques, interview techniques and documentation techniques. Data sources from research were obtained through primary and secondary data. In-depth interviews will be conducted with three functional auditors who have auditor certification and have worked for more than one year. From the results of interviews that have been conducted, the implementation of the supervisory function and operational standards of financial report audit procedures carried out by the Auditor at the Buleleng Regency Regional Inspectorate can be said to have been effective in accordance with the auditors' statements regarding several indicators, all of which showed positive results. The more effectively the implementation of the supervisory function is carried out, the more it will reduce the occurrence of fraudulent practices or fraud such as administrative fraud and in the management of state finances. Standard Operational Procedures for Financial Report Audits are able to provide effectiveness for auditor performance, especially in examining financial reports, however there are still several things that need to be clarified in the SOP. Apart from that, there are still gaps that can cause supervision to not run optimally in the form of several obstacles/obstacles in implementing the supervisory function, such as constraints on human resources, time, facilities and infrastructure, as well as changes in regulations.

Keywords : Effectiveness, Supervision, Standard Operating Procedures, Regional Inspectorate, Fraud, Constraints