

EKSPLORASI DILEMA ETIS TERHADAP AUDITOR INTERNAL PEMERINTAHAN

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ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi bentuk situasi dilema etis yang dihadapi oleh auditor internal pemerintahan, mengidentifikasi penyebabnya, serta memahami dampaknya terhadap kualitas dan keandalan laporan hasil pemeriksaan di salah satu Inspektorat Daerah Kabupaten/Kota yang ada di provinsi Bali. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan jenis penelitian fenomenologi yang memungkinkan peneliti menggali pengalaman subjektif para auditor secara mendalam. Teknik pengumpulan data dilakukan melalui kegiatan observasi, wawancara mendalam, serta dokumentasi. Data dianalisis menggunakan model interaktif yang meliputi proses reduksi data, penyajian data, dan penarikan kesimpulan. Berdasarkan hasil penelitian ditemukan bahwa auditor internal sering menghadapi dilema etis dalam menjalankan tugasnya terutama terkait intervensi atasan dan adanya konflik kepentingan. Situasi tersebut menyebabkan terganggunya independensi dan objektivitas auditor yang berdampak negatif terhadap kualitas laporan pemeriksaan. Penelitian ini juga mengungkap bahwa keterbatasan jumlah auditor serta independensi lembaga inspektorat yang tidak terjamin turut memperparah potensi dilema etis yang terjadi sehingga dikhawatirkan akan berdampak terhadap kualitas hasil laporan audit.

Kata Kunci: dilema etis, auditor internal, inspektorat, kualitas audit

AN EXPLORATION OF ETHICAL DILEMMAS FACED BY GOVERNMENT INTERNAL AUDITORS

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ABSTRACT

Abstract This study aimed to explore the ethical dilemmas faced by internal government auditors, particularly those working in a regional inspectorate in Bali. The identity of the research location was deliberately anonymised to protect the privacy of the institution and participants. The study used a qualitative approach with a phenomenological design, allowing the researcher to understand the auditors' real experiences. Data were collected through in-depth interviews, direct observation, and documentation. The findings reveal that auditors often face ethical conflicts due to pressure from superiors and the presence of personal or political interests. These pressures reduce their independence and objectivity when performing audits. As a result, the audit reports they produce become less reliable and do not fully reflect the actual financial conditions. Auditors also struggle with limited human resources and unclear rotation policies, which increase the risk of ethical dilemmas. This study concludes that ethical dilemmas continue to affect the quality of audit reports. It also finds that institutional independence remains fragile. Therefore, continuous ethical training and structural reforms are essential. Strengthening the professional judgement and independence of auditors is crucial to ensuring high-quality audit outcomes and supporting better public sector governance.

Keywords: ethical dilemma, internal auditor, public audit, audit quality, independence