TUGAS AKHIR

ANALISIS PERAN AUDITOR MUDA DALAM PENGUATAN SISTEM PENGENDALIAN INTERN PEMERINTAH DI PROVINSI PAPUA BARAT

INONG EMILIA

8160302240008

MAGISTER MANAJEMEN PROGRAM PASCASARJANA

UNIVERSITAS KRISTEN INDONESIA PAULUS

MAKASSAR

2026

ABSTRAK

Penelitian ini bertujuan untuk menganalisis peran auditor muda dalam penguatan Sistem Pengendalian Intern Pemerintah (SPIP) di Provinsi Papua Barat, mengidentifikasi faktor-faktor yang menghambat efektivitas peran auditor muda, serta merumuskan strategi optimalisasi peran auditor muda dalam meningkatkan maturitas SPIP.

Penelitian menggunakan pendekatan kualitatif dengan metode deskriptif. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi. Informan penelitian berjumlah tujuh orang yang dipilih secara purposive, terdiri atas unsur Inspektorat Provinsi Papua Barat dan Organisasi Perangkat Daerah (OPD) yang memiliki keterkaitan langsung dengan pelaksanaan pengawasan internal dan implementasi SPIP. Teknik analisis data menggunakan model reduksi data, penyajian data, dan penarikan kesimpulan, sedangkan keabsahan data dilakukan melalui triangulasi sumber dan triangulasi metode.

Hasil penelitian menunjukkan bahwa auditor muda memiliki peran strategis dalam penguatan SPIP melalui kegiatan audit, reviu, monitoring, evaluasi, konsultasi, dan pendampingan kepada perangkat daerah. Peran tersebut memberikan kontribusi terhadap peningkatan kepatuhan administrasi, kualitas pelaporan, serta kesadaran perangkat daerah terhadap pentingnya pengendalian internal. Namun demikian, efektivitas peran auditor muda masih menghadapi berbagai hambatan, antara lain keterbatasan jumlah auditor, tingginya beban kerja, keterbatasan sarana dan anggaran, serta belum meratanya pemahaman dan komitmen perangkat daerah terhadap SPIP. Strategi optimalisasi yang diperlukan meliputi peningkatan kompetensi auditor melalui pendidikan dan sertifikasi, penambahan sumber daya auditor, penguatan koordinasi antara Inspektorat dan OPD, pemanfaatan teknologi informasi, serta dukungan pimpinan daerah dalam penguatan pengawasan internal.

Penelitian ini menyimpulkan bahwa keberhasilan penguatan SPIP di Provinsi Papua Barat sangat dipengaruhi oleh optimalisasi peran auditor muda, dukungan kelembagaan, serta komitmen seluruh perangkat daerah dalam membangun tata kelola pemerintahan yang transparan, akuntabel, dan berkelanjutan.

Kata Kunci: Auditor Muda, Sistem Pengendalian Intern Pemerintah (SPIP), Pengawasan Internal, Maturitas SPIP, Tata Kelola Pemerintahan.

ABSTRACT

This study aims to analyze the role of junior auditors in strengthening the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah* / SPIP) in West Papua Province, identify the factors that hinder the effectiveness of junior auditors' roles, and formulate strategies to optimize the role of junior auditors in improving SPIP maturity.

This research employed a qualitative approach with a descriptive method. Data were collected through interviews, observations, and documentation. The research involved seven informants selected purposively, consisting of representatives from the West Papua Provincial Inspectorate and Regional Apparatus Organizations (*Organisasi Perangkat Daerah* / OPD) directly related to internal supervision and SPIP implementation. Data analysis used the data reduction, data display, and conclusion drawing model, while data validity was ensured through source triangulation and method triangulation.

The findings reveal that junior auditors play a strategic role in strengthening SPIP through audit, review, monitoring, evaluation, consultation, and assistance activities for regional apparatus organizations. These roles contribute to improving administrative compliance, reporting quality, and institutional awareness regarding the importance of internal control. However, the effectiveness of junior auditors is still constrained by several factors, including the limited number of auditors, high workload, inadequate facilities and budget support, and uneven understanding and commitment among regional apparatus organizations toward SPIP implementation. Optimization strategies required include improving auditor competencies through education and professional certification, increasing auditor resources, strengthening coordination between the Inspectorate and regional apparatus organizations, utilizing information technology, and enhancing regional leadership support for internal supervision.

This study concludes that the success of strengthening SPIP in West Papua Province is highly influenced by the optimization of junior auditors' roles, institutional support, and the commitment of all regional apparatus organizations in establishing transparent, accountable, and sustainable governance.

Keywords: Junior Auditors, Government Internal Control System (SPIP), Internal Supervision, SPIP Maturity, Good Governance.