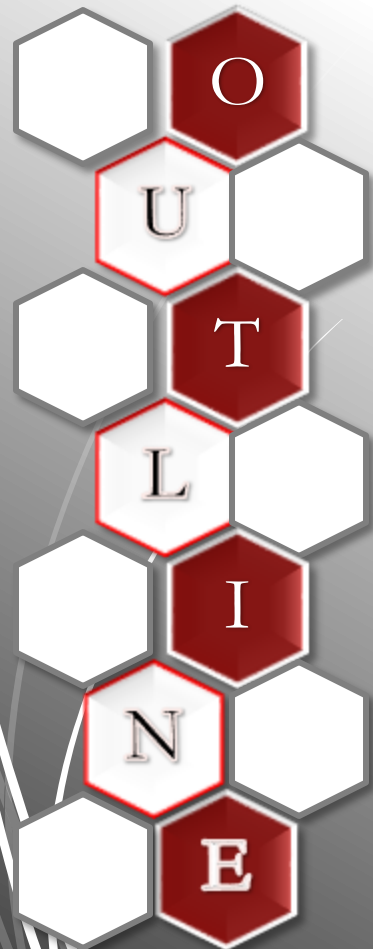


Strategi Pengembangan Kapabilitas Audit Internal Pemerintah Dalam Rangka Tata Kelola Pemerintahan yang Lebih Baik

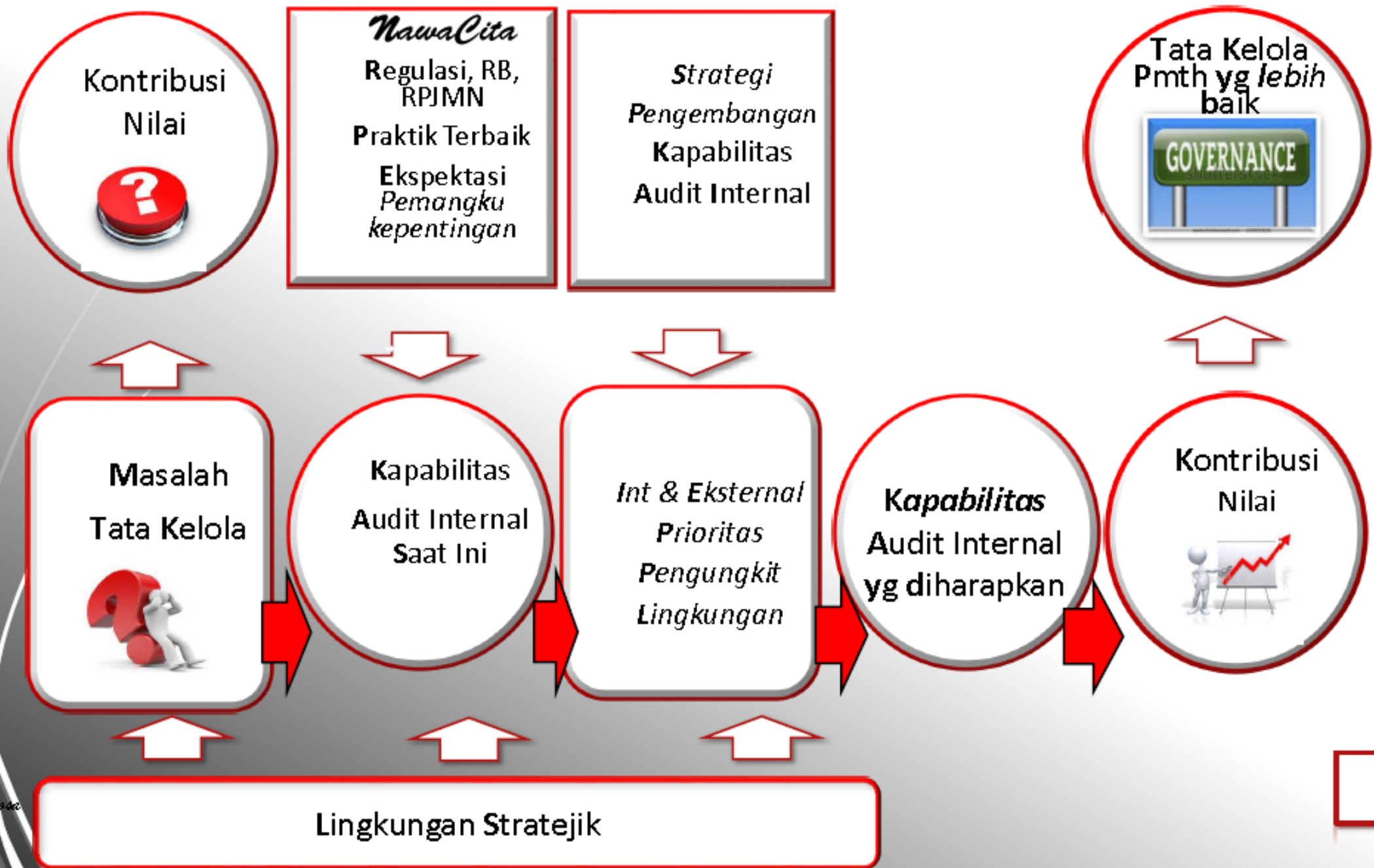
Maliki Heru Santosa, Ak.,CA., MBA., CRMA., FCMA., CGMA

II





- Tata Kelola Saat Ini
- A P I P dan Kapabilitas
- Strategi Pengembangan
- Simpulan



PERSOALAN GG DI INDONESIA

	Per Arena	Partisipasi	Keadilan	Akuntabilitas	Transparansi	Efisiensi	Efektivitas
Pemerintah	5,28	5,87	3,89	5,45	4,58	7,51,	5,49
Birokrasi	5,68	3,96	5,91	6,17	5,04	6,98	5,38
Masyarakat Sipil	6,33	6,53	6,28	6,17	6,28	6,22	6,48
Masyarakat ekonomi	5,72	6,16	5,83	6,18	5,80	5,54	4,74

*rata-rata **kinerja tata kelola** Pemerintahan di Indonesia sektor pemerintah & birokrasi lebih rendah dibandingkan kinerja masyarakat sipil & masyarakat ekonomi (sumber kemitraan)*

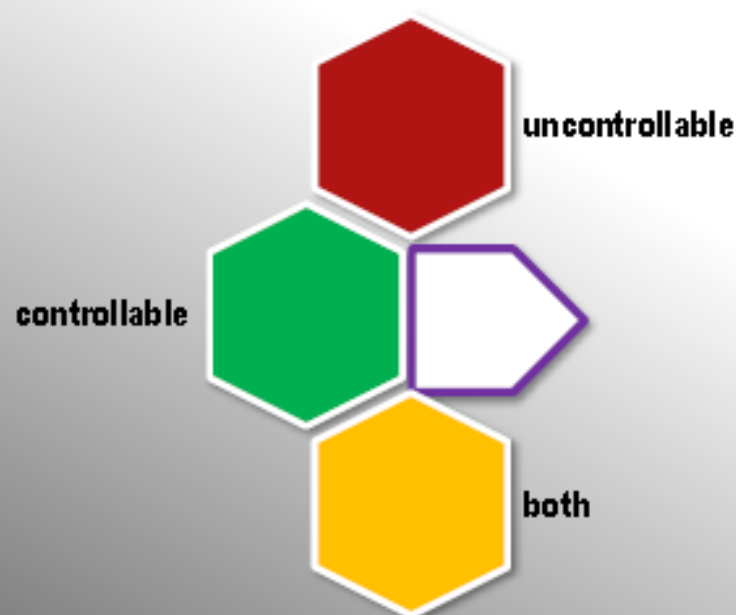
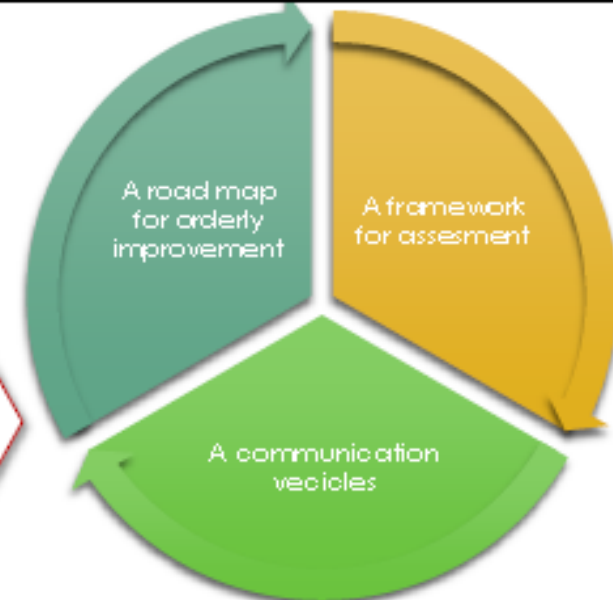
SASARAN DAN ARAH KEBIJAKAN RPJMN 2015-2019

No	Indikator	Entitas	Satuan	Baseline	Target 2019
1	Opini WTP	Prov	%	23	85
		Kab	%	18	60
		Kota	%	33	65
2	Kapabilitas APIP	Pemda	level 1-5	1	3
3	Kematangan SPIP	Pemda	level 1-5	1	3
4	SAKIP Baik	Prov	%	27.3	75
		Kab/Kota	%	0.8	50
5	e-proc		%	30	80
6	RB bernilai B	Prov	%	-	60
		Kab/Kota	%	-	45
7	Profesionalisme ASN		1-100	76	86
8	e-govt nasional	Prov	0-4	2.2	3.4
		Kab/Kota	0-4	2.2	3.4
9	SIN	Daerah	0-10	6.82	8.5
10	Kepuasan Masyarakat		%	80	95
11	Pelayanan zona hijau	Prov	%	50	100
		Kab/Kota	%	5	80

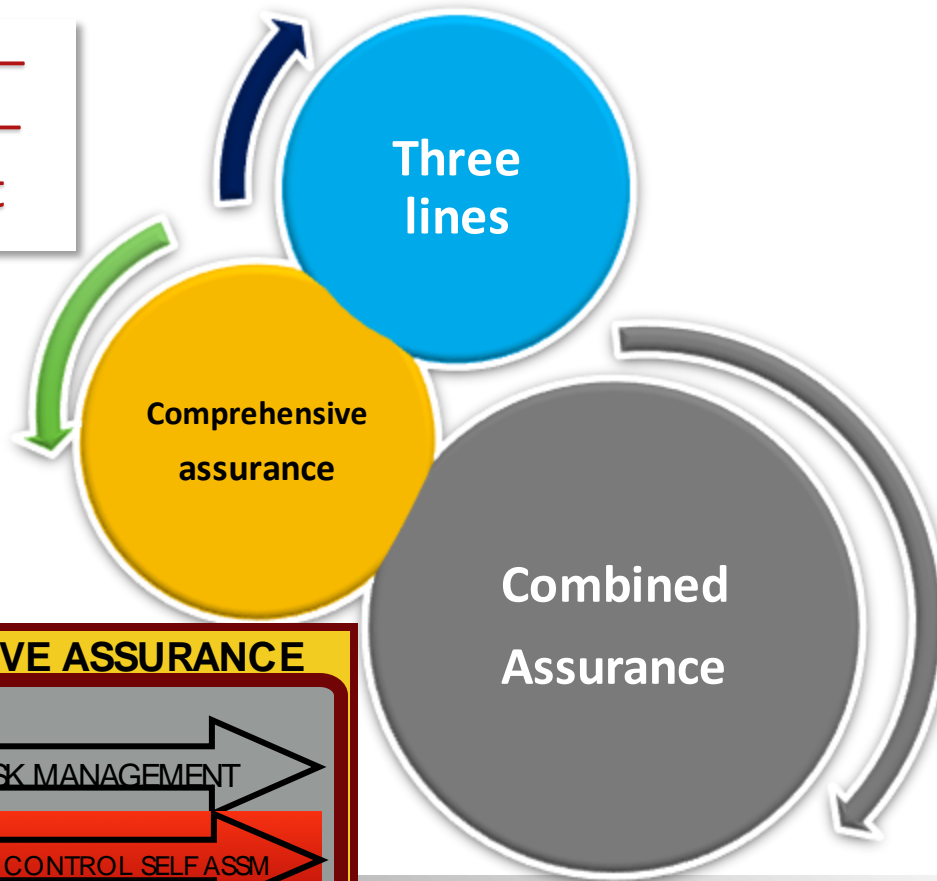


KONSEPSI LEVELING IACM

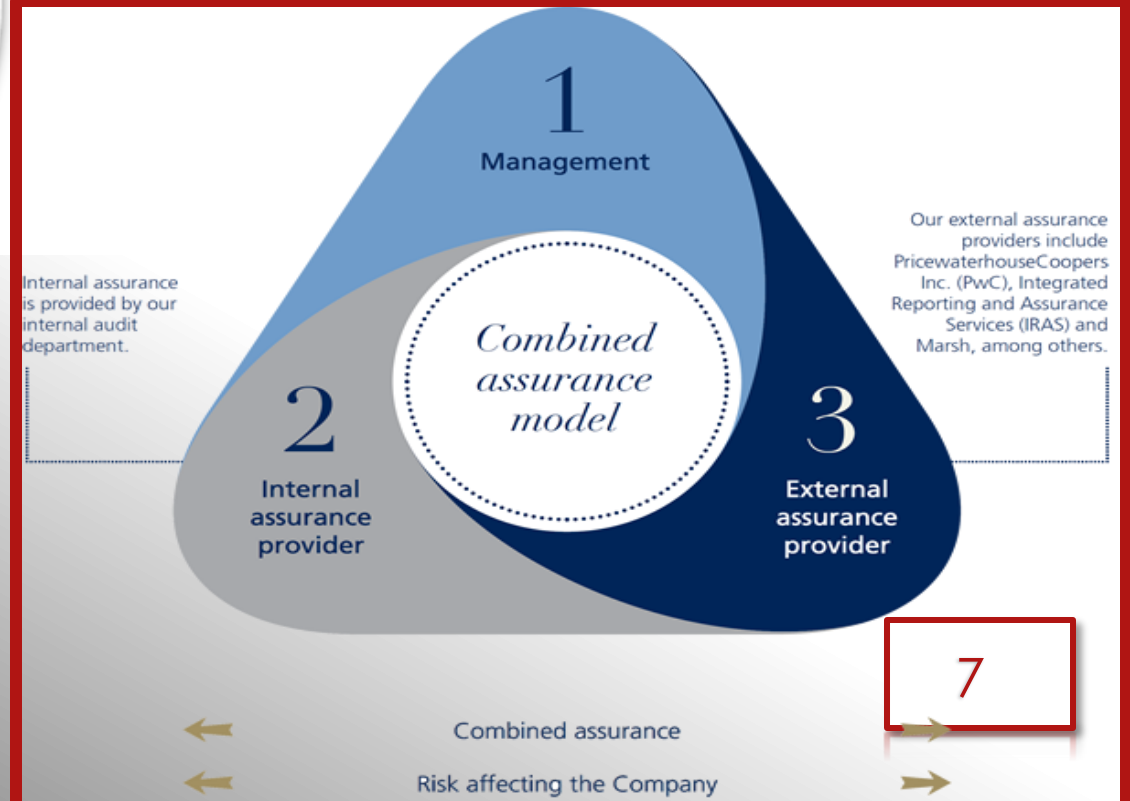
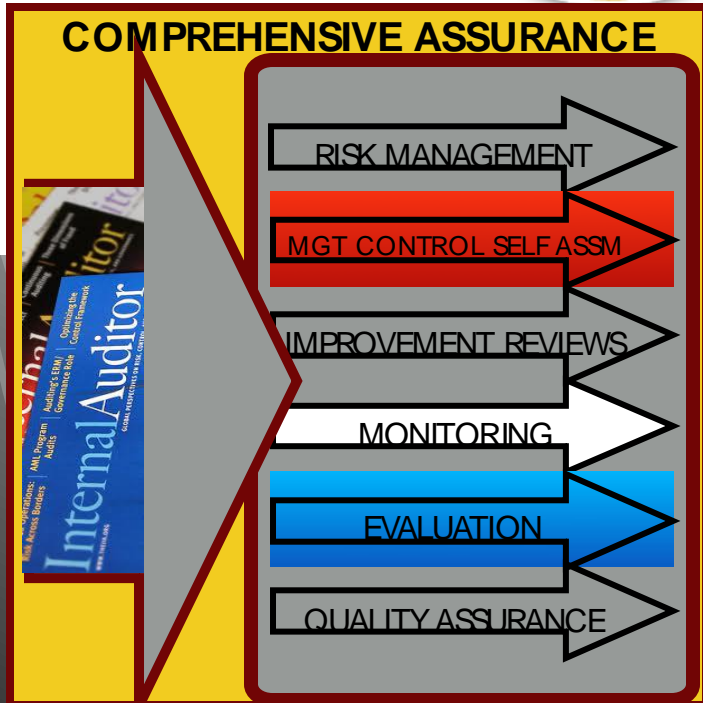
- ❑ Suatu kerangka yang mengidentifikasi aspek fundamental yg dibutuhkan untuk Audit internal yang efektif di sektor publik
- ❑ Menggambarkan jalur evolusi untuk organisasi sektor publik untuk mengikuti dalam mengembangkan audit intern yang efektif.
- ❑ Langkah-langkah menuju kondisi Audit Intern yang kuat, efektif, kapabilitas pengawasan.



Audit Internal –
Management –
External audit



1st line Business units	<ul style="list-style-type: none"> Involved in day-to-day risk management Follow a risk process Apply internal controls and risk responses
2nd line Risk and compliance	<ul style="list-style-type: none"> Oversee and challenge risk management Provide guidance and direction Develop risk management framework
3rd line Audit	<ul style="list-style-type: none"> Review 1st and 2nd lines Provide an independent perspective and challenge the process Objective and offer assurance



IA-CM 1-page Matrix

	Services and Role of IA	People Management	Professional Practices	Performance Management and Accountability	Organizational Relationships and Culture	Governance Structures
Level 5 – Optimizing	IA Recognized as Key Agent of Change	<ul style="list-style-type: none"> Leadership Involvement with Professional Bodies Workforce Projection 	<ul style="list-style-type: none"> Continuous Improvement in Professional Practices Strategic IA Planning 	Public Reporting of IA Effectiveness	Effective and Ongoing Relationships	Independence, Power, and Authority of the IA Activity
Level 4 – Managed	Overall Assurance on Governance, Risk Management, and Control	<ul style="list-style-type: none"> IA Contributes to Management Development IA Activity Supports Professional Bodies Workforce Planning 	<ul style="list-style-type: none"> Audit Strategy Leverages Organization's Management of Risk 	Integration of Qualitative and Quantitative Performance Measures	CAE Advises and Influences Top-level Management	<ul style="list-style-type: none"> Independent Oversight of the IA Activity CAE Reports to Top-level Authority
Level 3 – Integrated	<p>Advisory Services</p> <p>Performance/Value-for-Money Audits</p>	<ul style="list-style-type: none"> Team Building and Competency Professionally Qualified Staff Workforce Coordination 	<ul style="list-style-type: none"> Quality Management Framework Risk-based Audit Plans 	<ul style="list-style-type: none"> Performance Measures Cost Information IA Management Reports 	<ul style="list-style-type: none"> Coordination with Other Review Groups Integral Component of Management Team 	<ul style="list-style-type: none"> Management Oversight of the IA Activity Funding Mechanisms
Level 2 – Infrastructure	Compliance Auditing	<ul style="list-style-type: none"> Individual Professional Development Skilled People Identified and Recruited 	<ul style="list-style-type: none"> Professional Practices and Processes Framework Audit Plan Based on Management/ Stakeholder Priorities 	<ul style="list-style-type: none"> IA Operating Budget IA Business Plan 	<ul style="list-style-type: none"> Managing within the IA Activity 	<ul style="list-style-type: none"> Full Access to the Organization's Information, Assets, and People Reporting Relationships Established
Level 1 – Initial	Ad hoc and unstructured; isolated single audits or reviews of documents and transactions for accuracy and compliance; outputs dependent upon the skills of specific individuals holding the position; no specific professional practices established other than those provided by professional associations; funding approved by management, as needed; absence of infrastructure; auditors likely part of a larger organizational unit; no established capabilities; therefore, no specific key process areas					

2019



Capability Level 3 – Integrated

3

- IA policies, processes, and procedures are defined, documented, and integrated into each other and the organization’s infrastructure.
- IA management and professional practices are well established and uniformly applied across the IA activity.
- IA is starting to align with the organization’s business and the risks it faces.
- IA evolves from conducting only traditional IA to integrating as a team player and providing advice on performance and management of risks.
- Focus is on team building and capacity of the IA activity and its independence and objectivity.
- Generally conforms to the *Standards*.

2019

Capability Level 1 - Initial

1

- Ad hoc or unstructured.
- Isolated single audits or reviews of documents and transactions for accuracy and compliance.
- Outputs dependent upon the skills of the specific person holding the position.
- No professional practices established other than those provided by professional associations.
- Funding approval by management, as needed.
- Absence of infrastructure.
- Internal auditors likely part of a larger organizational unit.
- Institutional capability is not developed.

Capability Level 2 – Infrastructure

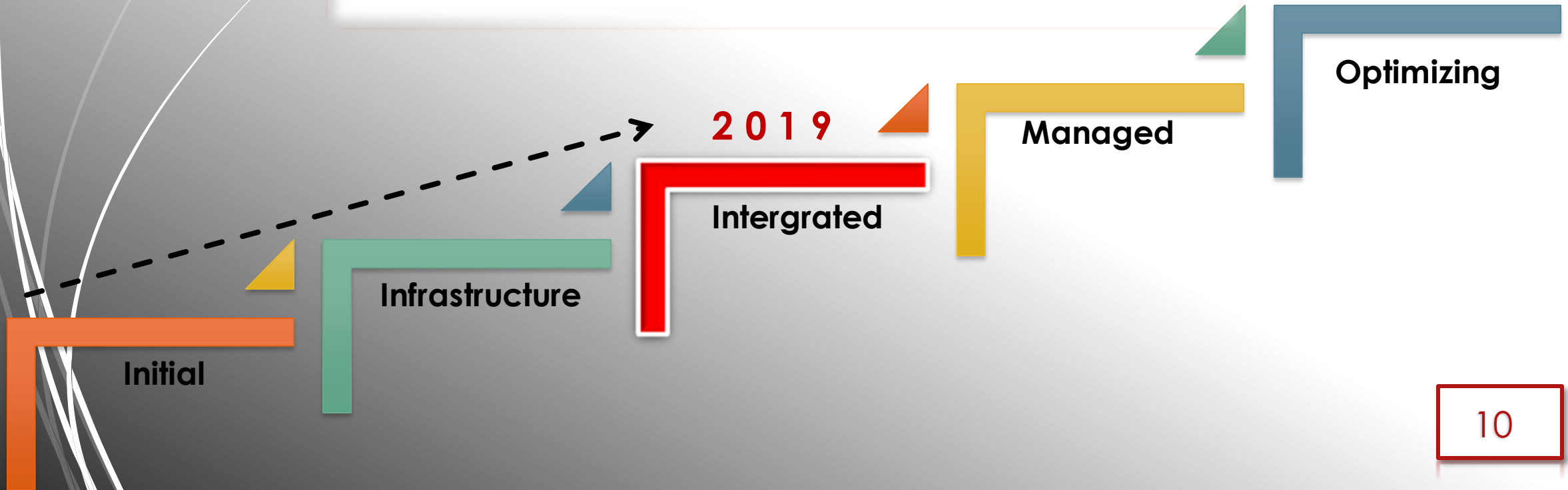
2

- Key question or challenge for Level 2 is how to establish and maintain repeatability of processes and thus a repeatable capability.
- IA reporting relationships, management and administrative infrastructures, and professional practices and processes are being established (IA guidance, processes, and procedures).
- Audit planning based principally on management priorities.
- Continued reliance essentially on the skills and competencies of specific persons.
- Partial conformance with the *Standards*.

Capability Level 3 – Integrated

3

- IA policies, processes, and procedures are defined, documented, and integrated into each other and the organization’s infrastructure.
- IA management and professional practices are well established and uniformly applied across the IA activity.
- IA is starting to align with the organization’s business and the risks it faces.
- IA evolves from conducting only traditional IA to integrating as a team player and providing advice on performance and management of risks.
- Focus is on team building and capacity of the IA activity and its independence and objectivity.
- Generally conforms to the *Standards*.



Audit kinerja /*value for money audit*; *Advisory service*; kerangka kompetensi setiap jabatan; Penilaian risiko secara sistimatis; QA pengawasan; Ukuran kinerja akurat; sbg informan dan partner diskusi rencana dan isu strategis organisasi; Struktur independen

3

Audit dokumen dan transaksi → thd proses, sisdur dll; Peningkatan kemampuan; Rencana Penugasan berdasarkan risiko; Penerapan standar kendali mutu; Memiliki Rencana dan Anggaran yg realistis; Memiliki akses penuh

2

11

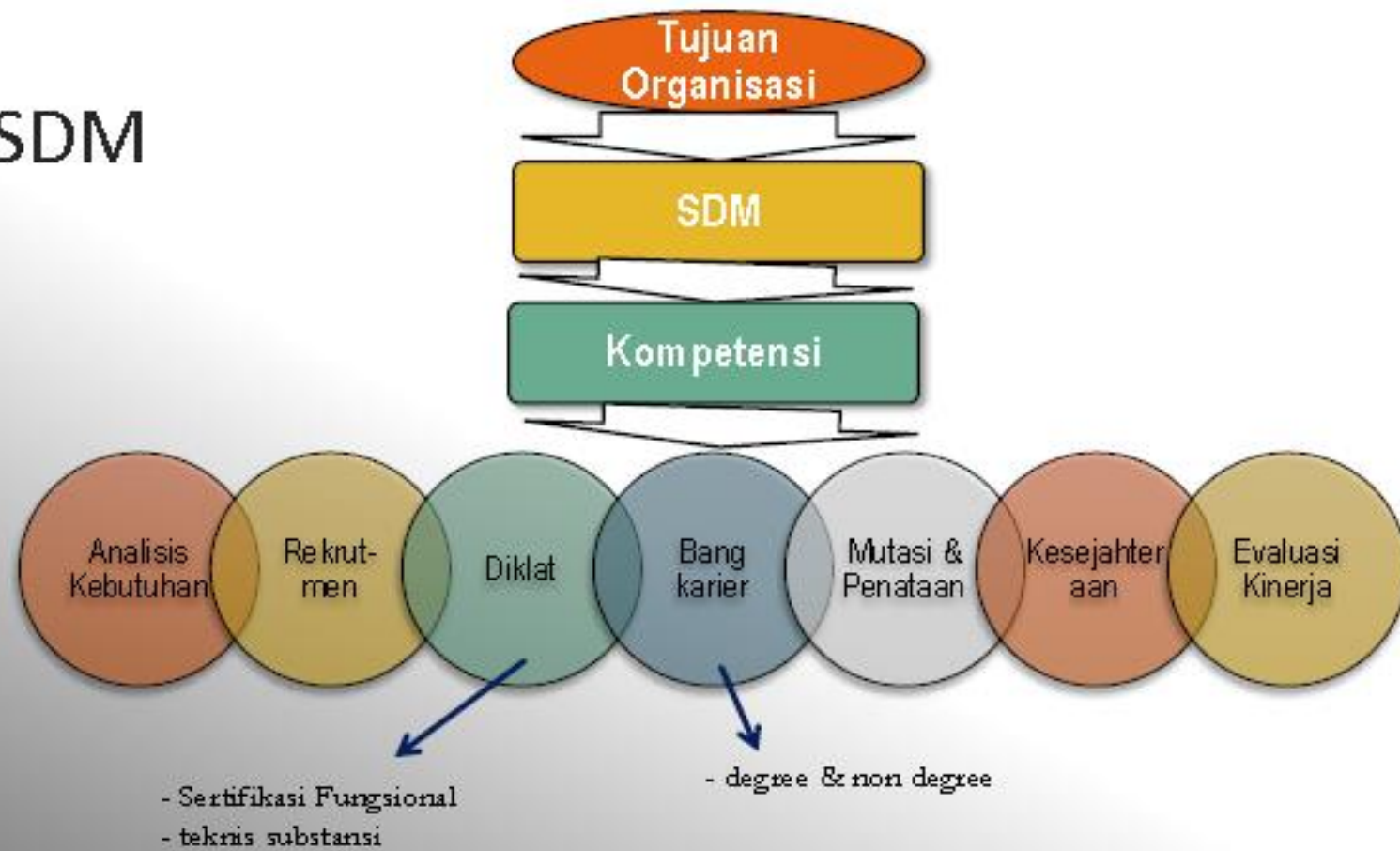
PERMASALAHAN EFEKTIVITAS APIP



MATRIKS EFEKTIVITAS

ELEMENT FACTOR	INTERNAL			EKSTERNAL		
	Personel	Service	Prof.	Perfm & Acctb	Org & Culture	Governance
Regulation	◆	◆	◆	◆	◆	◆
Leadership	◆	◆	◆	◆	◆	◆
StHldr Support	◆	◆	◆	◆	◆	◆
Competent	◆		◆	◆		
Objective	◆		◆			
Professional	◆	◆	◆			
Budget				◆		◆
Access	◆	◆				
Independent	◆	◆	◆		◆	◆
Politic		◆		◆	◆	◆
Value		◆		◆	◆	◆
Maturity SPIP				◆	◆	◆

ASPEK SDM



Competencies Associated with IA-CM Levels



S I M P U L A N

Kelembagaan

- Regulasi - *Harmonisasi*
- Komitmen (support), Sinergi, Komunikasi, Sosialisasi
- Struktur yg independen
- *Leadership*

Manajemen

- Strategic alignment → Value
- SDM yg professional dan objektif
- Assurance dan Consulting – *Risk & Priority*
- Bisnis proses yg memadai → *Maturity Internal Control Systems*
- *Leadership*

MindSet dan culture Set

- RB
- Corp. culture (*incl. Risk and Control*)
- Integritas
- Nilai Organisasi, Sistem Monev dll

Mengawal Perubahan

- Mapping → *Maturity Level* (SPIP dan IA)
- Rencana aksi terstruktur dan realistis

Terimakasih

