

R I N G K A S A N
POTRET PELAKSANAAN NORMA PEMERIKSAAN
(Study Deskriptif tentang Implementasi Norma Pemeriksaan
pada Badan Pengawasan Provinsi Jawa Timur)

Norma Pemeriksaan Aparat Pengawasan Fungsional Pemerintah (APFP) yang telah dikeluarkan oleh Badan Pengawasan Keuangan dan Pembangunan Tahun 1985 dimaksudkan untuk dipergunakan sebagai pegangan, baik bagi aparat pengawasan fungsional pemerintah maupun para pemimpin dan pemeriksanya dalam melaksanakan tugas-tugas pemeriksaan sehingga dicapai mutu pemeriksana yang baik. Di dalam Norma ini dikelompokkan menjadi 3 (tiga) norma inti yaitu Norma Umum Pemeriksaan, Norma Pelaksanaan Pemeriksaan serta Norma Pelaporan Pemeriksaan. Tujuan penelitian ini adalah untuk mengetahui bagaimana gambaran pelaksanaan norma pemeriksaan yang telah dilakukan oleh aparat pengawasan pada Badan Pengawasan Propinsi Jawa Timur.

Metode Penelitian yang digunakan adalah metode deskriptif, dan data yang dikumpulkan adalah data-data yang berkaitan dengan implementasi norma pemeriksaan pada Badan Pengawasan Provinsi Jawa Timur. Pengumpulan data dilakukan melalui pengisian questioner dengan cara wawancara, kemudian masukkan dalam tabulasi lalu dilakukan analisa terhadap matrik.

Secara umum ketentuan-ketentuan dalam Norma Pemeriksaan telah dipahami dan dilaksanakan oleh para tenaga operasional pada Badan Pengawasan Provinsi Jawa Timur, namun demikian masih terdapat beberapa ketentuan yang belum dilaksanakan antara lain penelitian atas kesesuaian penggunaan personil, penyesuaian kemampuan APFP, peninjauan obyek pemeriksaan dan pencarian informasi awal, pemberian orientasi, pemberian bimbingan dan petunjuk pelaksanaan, penyampaian luas program dan sarana pengawasan.

Untuk menekan tingkat penyimpangan dalam pelaksanaan pemerintahan disarankan Pemerintah Provinsi Jawa Timur untuk melakukan evaluasi dan perbaikan terhadap kebijakan-kebijakan bidang pengawasan melalui peningkatan pemahaman atas ketentuan-ketentuan dalam Norma Pemeriksaan.

S U M M A R Y

PICTURE OF AUDITING NORM IMPLEMENTATION (Study of Descriptive about Auditing Norm Implementation to The Audit Departement of East Java)

Auditing Norm for Government Function of Auditor (APFP) which was gotten out by monetary Audit Departement and the building of the year In 1985 out to be used as a hold. good for the Government Functional of Auditor or for the leader and the auditor in doing the auditing jobs so that it can be reached the best quality of auditing. In this Norm divided into 3 special Norm. they are Audit General Norm, Audit Norm Activity and Audit Norm Report. The purpose of this investigation is to know how is the picture for auditing norm activity which was done by the crew of Audit Departement in East Java.

The investigation method that they used was descriptive method and the collected data were the data that hat relation with implementation of auditing Norm to the Audit Departement of Eas Java. The collected data were done by filling the questioner with interview, and then doing the scoring in tabulation and done some analysis.

From this research result was known that generally the certain of auditing Norm to Audit Departement of East Java had been understood and done by the operational / auditor, so that it was still gotten some certain that had not been done for example like research for the matching of personnel using, the matching of APFP ability, checking object observation and searching the first information, giving orientation. giving the lesson and the clue activity, bringing large program and supervision tools. Government Povincial must do evaluation about policy control specially point-point at audit norm.

ABSTRACTS

THE ACCOMPLISH PICTURE OF INSPECTION NORM (Descriptive Study About Implementation of Inspection Norm in Observation Corporation of East Java)

Deviation which occur in government accomplish is cause a weakness of control function from Aparat Pengawasan Intern Pemerintah / The Government Apparatus of Intern Observation (APIP). This cause not obedient to rule in Inspection Norm which the core is consisted of The Public Norm of Observation, The Accomplish Norm of Observation and The Report Norm of Observation. In the practice, that three norm, most APIP have did it but there is not norm yet do by severe APIP that is: the rule of research toward personnel use, implementation of research about contradiction of legal fundament a program/object of observation, be careful of deviation in inspection and be careful of deviation in report. Guidance of observation by head, give of accomplish guidance by head, note rule of background of inspection object, note rule on forming of inspection object, provide of observation tool, give of orientation by head, adjustment of personnel ability in inspection and consider of palce/object observation, widely explaining of program and explaining result in report deviation.

Keywords : Implementation and The Public Norm of Observation, The Accomplish Norm of Observation and The Report Norm of Observation.