ABSTRAK

BPJS Ketenagakerjaan adalah badan hukum publik yang dibentuk untuk menyelenggarakan program-program Jaminan Sosial Bidang Ketenagakerjaan. Implementasi sistem pengendalian internal pada penerimaan premi asuransi juga diperlukan dengan prosedur kegiatan yang tepat. Penelitian ini bertujuan untuk mengevaluasi penerapan sistem pengendalian internal yang diharapkan dapat meminimalisir terjadinya kasus yang tidak diinginkan guna meningkatkan keberhasilan BPJS Ketenagakerjaan Kantor Cabang Perwakilan dalam mensejahterakan masyarakat melalui program jaminan sosial ketenagakerjaan. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Metode pengumpulan data menggunakan observasi dan wawancara (*field research),* analisis jurnal, artikel, dan literatur *(library research)*, dan dokumentasi. Analisis data dengan tiga tahapan yaitu reduksi data, paparan data, dan pengambilan kesimpulan dan verifikasi. Hasil analisis menunjukkan sistem pengendalian internal pada premi asuransi berdasarkan *Committee of Sponsoring Organizations of the Treadway Commission (*COSO) 2013 *Framework* yang diterapkan di BPJS Ketenagakerjaan Kantor Cabang Perwakilan dibuktikan atas implementasi program dalam rangka meningkatkan fungsi pengawasan dan pemeriksaan, monitoring dan evaluasi kinerja, produktivitas komunikasi pemasaran, keberlangsungan operasional kantor, kepatuhan terhadap regulasi, dan produktivitas menjaga aset tetap berjalan sesuai harapan dan praktik - praktik terbaik. Namun, Badan masih perlu meningkatkan *sustainability project* dalam hal sosialisasi, edukasi, dan advokasi serta perluasan kolaborasi dengan instansi berwenang dalam rangka meningkatkan kepatuhan peserta Pemberi Kerja/Badan Usaha (PK/BU).

Kata kunci: Sistem Pengendalian Internal, COSO *Framework*, Premi Asuransi

ABSTRACT

BPJS Ketenagakerjaan is a public legal entity formed to organize Social Security programs in the Field of Manpower. The implementation of the internal control system on the receipt of insurance premiums is also necessary with proper activity procedures. This study aims to evaluate the implementation of an internal control system that is expected to minimize the occurrence of unwanted cases in order to increase the success of BPJS Employment Representative Branch Offices in the welfare of the community through the employment social security program. This research uses qualitative methods with a case study approach. The data collection method uses observation and interviews (field research), analysis of journals, articles, and literature (library research), and documentation. Data analysis with three stages, namely data reduction, data exposure, and conclusion making and verification. The results of the analysis show that the internal control system on insurance premiums based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2013 Framework applied in BPJS Ketenagakerjaan Branch Representative Offices is evidenced by the implementation of programs in order to improve the functions of supervision and inspection, monitoring and evaluation of performance, productivity of marketing communications, continuity of office operations, compliance with regulations, and productivity of maintaining Fixed assets run according to expectations and best practices. However, the Agency still needs to improve the sustainability project in terms of socialization, education, and advocacy as well as expanding collaboration with authorized agencies in order to improve compliance of Employer/Business Entity (PK/BU) participants.

Keywords: Internal Control System, COSO Framework, Insurance Premiums