

Abstrak

Audit Kinerja merupakan suatu proses sistematis dalam mendapatkan dan mengevaluasi bukti audit secara objektif atas kinerja suatu organisasi, program, fungsi, atau kegiatan. Evaluasi dilakukan berdasarkan aspek ekonomi dan efisiensi operasi, efektivitas dalam mencapai hasil yang diinginkan, serta kepatuhan terhadap peraturan, hukum dan kebijakan yang terkait. Penelitian ini bertujuan untuk meninjau kesesuaian pelaksanaan prosedur audit kinerja yang dilakukan oleh Inspektorat Provinsi Jambi di lapangan selama masa pandemi dengan peraturan yang berlaku yaitu SAIPI 2021. Metode yang digunakan dalam penelitian ini adalah metode studi kepustakaan dan metode studi lapangan. Penelitian dilakukan dengan mewawancarai narasumber auditor dari Inspektorat Provinsi Jambi tentang kesesuaian prosedur pelaksanaan audit kinerja yang dilaksanakan oleh Inspektorat Provinsi Jambi selama di lapangan selama masa pandemi dengan SAIPI 2021. Hasil penelitian menunjukkan bahwa sebagian besar pelaksanaan prosedur audit kinerja oleh Inspektorat Provinsi Jambi telah sesuai dengan SAIPI 2021 meskipun terdapat banyak kendala dan hambatan selama masa pandemi, seperti keterbatasan pertemuan, keterbatasan fasilitas, dan perubahan pelaksanaan di lapangan akibat pandemi.

Kata kunci: Audit Kinerja, Prosedur Audit, Inspektorat Provinsi, Pandemi.

Abstract

Performance Audit is a systematic process of obtaining and evaluating audit evidence objectively on the performance of an organization, program, function, or activity. Evaluation is carried out based on economic aspects and operating efficiency, effectiveness in achieving the desired results, and compliance with related regulations, laws and policies. This study aims to review the suitability of the performance audit procedures carried out by the Jambi Provincial Inspectorate in the field during the pandemic with the applicable regulations, namely SAIPI 2021. The method used in this research is the literature study method and the field study method. The study was conducted by interviewing auditors from the Jambi Provincial Inspectorate regarding the suitability of the performance audit implementation procedures carried out by the Jambi Provincial Inspectorate while in the field during the pandemic with SAIPI 2021. The results showed that most of the performance audit procedures carried out by the Jambi Provincial Inspectorate were in accordance with SAIPI 2021 although there were many obstacles and obstacles during the pandemic, such as limited meetings, limited facilities, and changes in implementation in the field due to the pandemic.

Keywords: *Performance Audit, Audit Procedure, Provincial Inspectorate, Pandemic.*