

ABSTRAK

Pengadaan Barang/Jasa (PBJ) pemerintah untuk penanganan Covid-19 wajib dilakukan pengawasan oleh Aparat Pengawasan Intern Pemerintah (APIP) melalui kegiatan audit dengan tujuan tertentu (ADTT). Audit tersebut bertujuan untuk meyakinkan kesesuaian proses pengadaan barang/jasa serta kecukupan pemenuhan kebutuhan penanganan Covid-19. Penelitian ini bertujuan untuk melakukan tinjauan atas prosedur audit dengan tujuan tertentu atas tata kelola pengadaan barang/jasa untuk penanganan Covid-19 tahun 2020 serta rekomendasi dan kesimpulan yang diberikan oleh Inspektorat Lampung Timur dibandingkan dengan teori dan pedoman audit pengadaan barang/jasa yang diterbitkan oleh Badan Pengawasan Keuangan dan Pembangunan (BPKP). Metode analisis yang digunakan adalah metode kualitatif melalui pelaksanaan studi pustaka dan studi lapangan berupa wawancara dan permintaan dokumen. Tinjauan kesesuaian prosedur audit dilaksanakan melalui perbandingan antara transkrip wawancara dan dokumen Laporan Hasil Pemeriksaan (LHP) audit dengan tujuan tertentu. Hasil penelitian menunjukkan bahwa Inspektorat Lampung Timur telah sesuai dalam melaksanakan seluruh prosedur audit terkait, kecuali prosedur pengujian proses perencanaan dan pelaksanaan pengadaan barang/jasa. Kesimpulan dan rekomendasi yang diterbitkan atas tata kelola pengadaan barang/jasa Covid-19 juga telah didasarkan pada bukti dan temuan yang didapat selama masa audit dengan tujuan tertentu.

Kata kunci: Peran Aparat Pengawasan Intern Pemerintah (APIP), Audit dengan tujuan tertentu, Audit pengadaan barang/jasa Covid-19.

Abstract

Government Goods/Service Procurement (PBJ) for handling Covid-19 must be supervised by the Government Internal Supervisory Apparatus (APIP) through an audit with specific objectives (ADTT). The audit aims to ensure the suitability of the procurement of goods/services and the adequacy of fulfilling the needs of handling Covid-19. This study aims to reconnoiter the audit procedures with specific objectives on the government goods/service for handling Covid-19 in 2020 as well as the recommendations and conclusion provided by the East Lampung Inspectorate stacked up to theories and guidelines published by the State Development Audit Agency (BPKP). The analytical method used is a qualitative method through the implementation of literature studies and field studies in the form of interviews and document requests. The reconnoiter of the suitability of the audit procedures is carried out through a comparison between the interview transcript and the audit report (LHP) document with specific objectives. The results showed that the East Lampung Inspectorate was appropriate in carrying out all related audit procedures, except for testing procedures for the planning and implementation of the government's good/services procurement. The conclusions and recommendations issued on the government's good/services procurement for

handling Covid-19 have also been based on the evidence and findings obtained during the implementation of the audit with specific objective.

Keywords: *The role of the Government Internal Supervisory Apparatus (APIP), Audit with specific objectives, Audit of procurement of Covid-10 goods/services.*