ABSTRAK

Rosari A. K. Situmeang, Akuntansi Perpajakan, Efektivitas Internal Audit pada Perumda Tirtanadi Provinsi Sumatera Utara

Penelitian ini bertujuan untuk menganalisis tingkat efektivitas internal audit pada Perumda Tirtanadi Provinsi Sumatera Utara berdasarkan kerangka pengukuran *Institute of Internal Auditors* (IIA) dan memberikan rekomendasi strategis untuk peningkatannya. Pengumpulan data dilakukan melalui wawancara mendalam dengan Kepala Bidang Pengawasan Administrasi Keuangan dan penyebaran kuesioner kepada 19 responden yaitu *auditee/stakeholder* yang merupakan pihak-pihak yang berhubungan dengan pelaksanaan internal audit di Perumda Tirtanadi. Analisis data menggunakan pendekatan kualitatif deskriptif untuk data wawancara yang difokuskan pada indikator proses (*Basic Measures, Service to Stakeholders, Knowledge of the Business, Technical Development, Innovation,* dan *People Development*), serta analisis kuantitatif sederhana menggunakan skala Likert untuk data kuesioner yang difokuskan pada indikator output unutk mengukur persepsi dan kepuasan *auditee/stakeholder* terhadap pelaksanaan internal audit. Hasil penelitian menunjukkan bahwa fungsi Satuan Pengawasan Internal (SPI) telah bekerja efektif dengan capaian tindak lanjut rekomendasi 75%, tidak ada temuan yang terlambat ditindaklanjuti (0%), penerapan metode *Risk-Based Internal Audit* (RBIA), dan 68,42% *auditee/stakeholder* menilai efektivitas berada pada kategori Efektif hingga Sangat Efektif, namun efektivitas terhambat oleh keterbatasan kuantitas Sumber Daya Manusia yang menyebabkan cakupan audit hanya mencapai 75% dari target tahunan serta ketidakseimbangan perputaran staf (4 keluar berbanding masuk hanya 2). Hal tersebut mengancam stabilitas dan regenerasi tim sehingga diperlukan penambahan auditor, strategi retensi staf, pengembangan sistem monitoring digital, serta optimalisasi program pelatihan guna meningkatkan efektivitas internal audit secara berkelanjutan.

Kata kunci : *Efektivitas Internal Audit, Perumda Tirtanadi, IIA, Satuan Pengawasan Internal, BUMD, Risk-Based Internal Audit*

ABSTRACT

Rosari A. K. Situmeang, Tax Accounting, Effectiveness of Internal Audit at Perumda Tirtanadi, North Sumatra Province

The research aims to analyze the level of internal audit effectiveness at Perumda Tirtanadi, North Sumatra Province, based on the Institute of Internal Auditors (IIA) measurement framework and provide strategic recommendations for its improvement. Data collection was conducted through in-depth interviews with the Head of Financial Administration Supervision Division and distribution of questionnaires to 19 respondents, namely auditees/stakeholders who are parties involved in the implementation of internal audit at Perumda Tirtanadi. Data analysis employed a descriptive qualitative approach for interview data focused on process indicators (Basic Measures, Service to Stakeholders, Knowledge of the Business, Technical Development, Innovation, and People Development), as well as simple quantitative analysis using a Likert scale for questionnaire data focused on output indicators to measure auditess/stakeholders perceptions and satisfaction with internal audit implementation. The research findings indicate that the Internal Supervisory Unit function has been operating effectively with a 75% achievement rate for follow-up recommendations, no delayed follow-up findings (0%), implementation of Risk-Based Internal Audit (RBIA) methodology, and 68,42% of auditees/stakeholders rating effectiveness in the Effective to Very Effective category. However, effectiveness is hindered by limited Human Resources quantity, resulting in audit coverage of only 75% of the annual target and an imbalanced staff turnover (4 departures compared to only 2 new hires). This threatens team stability and regeneration, necessitating the addition of auditors, staff retention strategies, development of digital monitoring systems, and optimization of training programs to sustainably enhance internal audit effectiveness.

Keywords : *Internal Audit Effectiveness, Perumda Tirtanadi, IIA, Internal Supervisory Unit, Regional Government-Owned Enterprises, Risk-Based Internal Audit*