

## ABSTRAK

Penelitian dilakukan dengan latar belakang fenomena yang terjadi berdasarkan hasil audit BPK RI terhadap Kementerian/Lembaga yang masih banyak ditemukan kelemahan atas Sistem Pengendalian Intern, ketidakpatuhan terhadap Peraturan Perundang-undangan serta masih banyaknya rekomendasi yang belum sesuai dan belum ditindaklanjuti. Penelitian ini bertujuan untuk menganalisis temuan atas kelemahan Sistem Pengendalian Intern, temuan atas ketidakpatuhan terhadap perundang-undangan serta tindak lanjut rekomendasi hasil pemeriksaan yang mempengaruhi pemberian opini oleh BPK RI. Sampel pada penelitian ini dilakukan dengan metode *purposive sampling*. Penelitian dilakukan dengan melakukan observasi pada Laporan Hasil Pemeriksaan (LHP) Kementerian/Lembaga tahun 2013-2017, dan dengan melakukan wawancara dengan narasumber dari BPK RI.

Berdasarkan hasil penelitian disimpulkan bahwa temuan-temuan yang bersifat material atas kelemahan Sistem Pengendalian Intern, ketidakpatuhan terhadap Peraturan Perundang-undangan mempengaruhi pemberian opini oleh BPK. Masih banyaknya rekomendasi dari BPK RI yang elum sesuai dan belum ditindaklanjuti serta temuan yang terus berulang mempengaruhi opini yang diberikan oleh BPK RI.

**Kata Kunci : Opini, Materialitas, Kelemahan SPI, Ketidakpatuhan Perundang-undangan, Tindak Lanjut Rekomendasi**

## ABSTRACT

*The research was conducted with background of phenomena that happened based on the results of BPK RI audit of Ministries / Institutions which still found many weaknesses in the Internal Control System, non-compliance with Legislation and still many recommendations that were not yet appropriate and not followed up. This study aims to analyze the findings of the weaknesses of the Internal Control System, findings on non-compliance with legislation and follow-up to the recommendations of the audit results that affect the provision of opinions by the BPK. The sample in this study was conducted by purposive sampling method. The research was conducted by observation to Ministries / Institutions audit reports during year 2013-2017 and interview to informants from BPK RI.*

*Based on the results of the study, it was concluded that the findings that were material to the weaknesses of the Internal Control System, non-compliance with the Laws and Regulations influenced the approval of opinion by the BPK RI. There are still many recommendations from BPK RI that have not yet been compliant and have not been followed up and repeated findings affect the opinions given by the BPK RI.*

**Keywords:** *Opinion, Materiality, Weakness of SPI, Non-compliance with Legislation, Follow-up Recommendations*

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