



Hak cipta dilindungi Undang-Undang

SUMMARY

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The success of agricultural development carried out by the Ministry of agriculture should be supported by an effective internal control which held by Inspectorate General of The Agriculture Ministry. Internal audit is an independent activity in setting goals and designing consulting activity that increasing value added and operational organization. Internal auditing can help organization in reaching goals with systematic and straight direction to evaluate effectiveness of risk management through good governance process. Nowadays internal auditor could not be as watchdog (fault investigator) but should be able to act as business partner for auditee management. Therefore current internal audit is more oriented by giving satisfaction customer which is in this case the customer of inspectorate general are 12 unit echelon in Ministry of Agriculture and technical service unit in the regions.

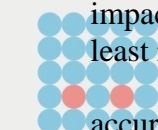
Auditee Satisfaction are required to identify the weakness of each dimension in delivering controlling activity and to determine the performance of controlling system in Minister of Agriculture. This study aims to: 1) analyze auditee satisfaction of internal control held by Inspectorate, 2) determine factors influencing auditee satisfaction with Inspectorate, 3) formulate the alternative strategies in increasing auditee satisfaction with Inspectorate.

This study uses a quantitative method with survey approach through structured interview and simple random sampling method. The respondents consist of Kuasa Pengguna Anggaran (KPA), Pejabat Pembuat Komitmen (PPK), treasurer, and program person in charge that researchers encountered with 193 persons in total. For measuring opinion audit related service performance auditee is used 5 (five) range scale likert ranging from strongly disagrees = 1 to strongly agree = 5.

The SEM analysis showed the overall model is suitable that degree of freedom indicator (df), chi square/df, P-value, and GFI, AGFI RMSEA has fulfilled the criteria of goodness of fit so that the model developed on the whole acceptable and can explain the empirical information. While based on suitability structural model indicate that all variables latent exogenous having a significant relation exists and positive in forming auditee satisfaction since the value of each variable uji-t latent was larger than 1,96). Variable latent that gives the biggest impact on the auditee satisfaction are tangible, responsiveness, assurance, and the least important are reliability and empathy.

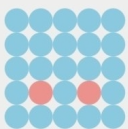
Tangible that is represented in the form of an audit documentary evidence accurately to support the conclusion, audit findings and recommendations in the audit report was very important for auditee satisfaction. Audit report is an audit result that communicating audit work to a comprehensive manner. An auditor who is able to provide solutions of auditee problems quickly give largest contribution to responsiveness dimension where in general the problems faced by an audit associated with various financial regulation, procurement of goods and services.

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Objective audit finding gives more contribution in assurance dimension. The real disclosure problems based on facts gives some assurance in implementing operational organization. While reliability through auditor knowledge regarding audit substance and empathy dimensions through personal care of auditor give the lowest influence to auditee satisfaction. Technical knowledges such as quarantine, veterinary, agriculture research and development are still need to be increased. Besides auditor softskill related to personal care auditor should be improved.

In general, it can be said that auditee of General Inspectorate is satisfied with the current performance of auditor. The index value of auditee satisfaction is 77,60 percent. However as the service organization, General Inspectorate must acheived the highest customer satisfaction as the main purpose so that required variety effort. This indicates that the presence of internal auditor could give the benefits and value added for operational auditee organization.

Overall, the implications that can be formulated are: changing internal control strategy from mostly audit into an escort performance, an evaluation, assistance and consulting; doing alignment of auditor human resources either vertically by improving auditor quality through formal education or horizontally by expanding knowledges that focus on problem solving ; increasing auditor softskill capacity in dealing with auditee.

Keywords : Internal Control, Auditee Satisfaction, *Service Quality*, *Structural Equation Modelling*

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