

## ABSTRAK

### PENGAUDITAN INTERNAL ATAS KLAIM BADAN PENYELENGGARA JAMINAN SOSIAL

(Studi Kasus di Rumah Sakit Umum Panti Baktiningsih Klepu)

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Penelitian ini bertujuan untuk mengetahui hasil pengauditan internal atas klaim BPJS yang terjadi pada bagian asuransi di Rumah Sakit Umum Panti Baktiningsih Klepu, dengan menilai keekonomisan, keefisiensian, dan keefektifan pada proses klaim BPJS. Jenis penelitian ini adalah penelitian studi kasus.

Peneliti mendapatkan data melalui observasi, *checklist*, wawancara, dan dokumenter. Pelaksanaan penelitian dilakukan dengan cara penilaian risiko menggunakan tabel *red flag* dan pengisian *checklist* program audit. Teknik analisis data menggunakan analisis deskriptif berdasarkan prosedur pengauditan internal.

Hasil penelitian pada proses klaim BPJS menunjukkan bahwa proses klaim sudah dilakukan dengan ekonomis, efisien, dan efektif. Selain itu juga, sudah sesuai dengan persyaratan dari Direktorat Pelayanan BPJS dan Peraturan Menteri Kesehatan Republik Indonesia.

Kata kunci: Pengauditan Internal, Klaim, Rumah Sakit, BPJS, Ekonomis, Efektif, Efisien

ABSTRACT

INTERNAL AUDIT IN THE CLAIM OF SOCIAL INSURANCE ADMINISTRATION  
ORGANIZATION  
(A Case Study at Panti Baktiningsih Klepu Hospital)

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This research aims to determine the results of the internal audit in the claim of Social Insurance Administration Organization (*Badan Penyelenggara Jaminan Sosial*) that occurred in the insurance division at Panti Baktiningsih Klepu Hospital. This research was assessing the economic, efficiency, and effective of the Social Insurance Administration Organization (*Badan Penyelenggara Jaminan Sosial*) claim process.

This research is a case study research. Researcher obtained the data by observation, checklist, interview, and documentation. Research was conducted by filling red flag table for risk assessment purpose and by filling the checklist of audit program for audit assignment. The data analysis technique was descriptive analysis based on internal audit procedure.

The results of the research in Social Insurance Administration Organization (*Badan Penyelenggara Jaminan Sosial*) claim showed that the claim process has been done economic, efficient, and effective process. In addition, it was in accordance with the requirements of the Servis Directorate of Social Insurance Administration Organization (*Badan Penyelenggara Jaminan Sosial*) and The Regulation of Ministry of Health.

Keywords: Internal Audit, Claim, Hospital, Social Insurance Administration Organization (*Badan Penyelenggara Jaminan Sosial*), Economical, Effective, Efficient.