

ABSTRAK

AUDIT OPERASIONAL ATAS FUNGSI SUMBER DAYA (Studi Kasus di Perseroan Terbatas Aneka Usaha Kabupaten Klaten)

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Tujuan penelitian ini adalah untuk mengetahui apa hasil pengauditan operasional pada fungsi sumber daya manusia PT. Aneka Usaha Kabupaten Klaten. Berdasarkan penilaian tersebut, peneliti memberikan rekomendasi perbaikan kepada Kepala Urusan Umum perusahaan.

Pengumpulan data dilakukan dengan cara observasi, wawancara, *checklist*, dan dokumentasi. Teknik analisis data yang digunakan yaitu deskriptif kualitatif dengan berdasarkan tahapan pelaksanaan audit operasional, berupa survei pendahuluan, penelahaan dan pengujian atas sistem pengendalian manajemen, pengujian terinci, dan pengembangan laporan.

Hasil audit setelah dilakukan penilaian menunjukkan bahwa secara keseluruhan fungsi sumber daya manusia sudah dilakukan dengan baik, namun terdapat beberapa rekomendasi perbaikan, yaitu perusahaan sebaiknya memiliki *standard operating procedure* secara tertulis mengenai seluruh fungsi sumber daya manusia, merencanakan dan melaksanakan pelatihan alternatif di kala pandemi dan dilakukan secara rutin, menjelaskan mengenai setiap indikator penilaian kinerja, memberikan kompensasi sesuai dengan UMR, memberikan kompensasi melalui Bank, memberikan pelatihan mengenai P3K, menerapkan desain tempat kerja yang nyaman dan aman, mewajibkan sumber daya manusia untuk menerapkan protokol kesehatan, melaksanakan penilaian kepuasan kerja sumber daya manusia secara tertulis dan periodik.

Kata kunci: Audit Operasional, Sumber Daya Manusia, Badan Usaha Milik Daerah

ABSTRACT

***OPERATIONAL AUDIT OF HUMAN RESOURCES FUNCTION
(A Case Study at Perseroan Terbatas Aneka Usaha Kabupaten Klaten)***

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This study aims to determine what the results of operational auditing on the PT. Aneka Usaha Kabupaten Klaten's human resource function. Based on this assessment, the researcher provides recommendations for improvements to the head of general affairs of the company.

Data collection was obtained by using observation, interviews, checklists, and documentation. The data analysis technique used is qualitative descriptive based on the stages of implementing an operational audit, in the form of a preliminary survey, review and testing of the management control system, detailed testing, and report development.

The results of the audit after the assessment show that the overall human resource function due to the adaptation on this pandemic has been performed well, however, there are several recommendations for improvement for company, such as having the standard operating procedure (SOP) in writing and detail regarding all human resource functions, conducting training that the company does periodically even though it is only simple, planning and carry out alternative training during a pandemic, explaining each performance appraisal indicator, following Government Regulations by providing compensation in accordance with the UMR, providing compensation through the Bank, providing training on first aid and work hazard prevention, implementing a minimalist workplace design by paying attention to the distance between human resources, requiring every human resource who enters the workspace to implement health protocols, carrying out human resource job satisfaction assessments with definite indicators and in writing and carried out periodically.

Keywords: Operational Audit, Human Resources, Regional Owned Enterprises