

ABSTRAK

AUDIT INTERNAL ATAS PENGELOLAAN SEDIAAN OBAT

Studi kasus di Instalasi Farmasi Puskesmas Reo

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2021

Tujuan penelitian ini adalah untuk mengetahui hasil audit internal atas pengelolaan sediaan obat. Penelitian ini dilakukan di Instalasi Farmasi Puskesmas Reo. Penelitian ini meliputi seluruh kegiatan pengelolaan sediaan obat yaitu perencanaan, permintaan, penerimaan, penyimpanan, pendistribusian, pemusnahan dan penarikan, administrasi dan pemantauan sediaan obat.

Jenis penelitian ini adalah studi kasus berfokus pada pengumpulan informasi terkait objek tertentu, acara atau kegiatan, seperti unit atau organisasi bisnis tertentu. Data yang digunakan adalah data primer yang diperoleh langsung dari Instalasi Farmasi Puskesmas Reo dan data sekunder berupa data pendukung yang sudah ada di lokasi penelitian, dengan teknik pengumpulan data berupa observasi, wawancara, dokumentasi, dan *checklist*. Analisis yang digunakan dalam penelitian ini adalah analisis deskriptif untuk menjawab uraian permasalahan audit internal atas pengelolaan sediaan obat di Instalasi Farmasi Puskesmas Reo

Hasil audit menunjukkan bahwa terdapat beberapa temuan pada pengelolaan sediaan obat di Instalasi Farmasi Puskesmas Reo, yaitu terdapat beberapa sediaan obat diletakkan di lantai. Gudang obat mendistribusikan sediaan obat ke unit lingkungan puskesmas dan puskesmas pembantu (Pustu) tidak sesuai dengan jumlah kebutuhan dan permintaan. Petugas farmasi tidak bekerja sesuai dengan pemisahan tugas. Selain petugas farmasi dapat mengakses gudang farmasi. Sehingga rekomendasi yang dapat diberikan adalah sebaiknya pihak Instalasi Farmasi Puskesmas Reo menambah lemari penyimpanan. Kepala farmasi mengusulkan kepada kepala puskesmas untuk melakukan pengadaan obat secara mandiri. Kepala farmasi mengevaluasi kembali tugas yang rangkap agar terpusat pada satu penanggungjawab. Kepala farmasi melakukan tindakan tegas bagi selain petugas farmasi yang melanggar peraturan yang telah dibuat.

Kata kunci: Audit Internal, pengelolaan, sediaan, obat

ABSTRACT

INTERNAL AUDIT OF DRUG PREPARATION MANAGEMENT

(Case study at the Reo Health Center Pharmacy Installation)

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The purpose of this study was to determine the results of internal audits on the management of drug preparations. This research was conducted at the Pharmacy Installation of the Reo Health Center. This research covered all activities of drug preparation management, namely planning, requesting, receiving, storing, distributing, destroying and withdrawing, administration and monitoring of drug preparations.

This type of research was a case study focused on gathering information regarding a particular object, event or activity, such as a particular business unit or organization. The data used were primary data obtained directly from the Pharmacy Installation of the Reo Health Center and secondary data in the form of supporting data that already exists at the research location, with data collection techniques in the form of observation, interviews, documentation, and checklists. The analysis used in this research was descriptive analysis to answer the description of internal audit problems on the management of drug preparations at the Pharmacy Installation of the Reo Health Center

The audit results showed that there were several findings on the management of drug preparations at the Pharmacy Installation of the Reo Health Center, namely that there were several drug preparations placed on the floor. The drug warehouse distributed drug preparations to the environmental units of the puskesmas and sub-health centers (Pustu) not in accordance with the number of needs and requests. Pharmacists did not work according to the segregation of duties. In addition to pharmacy officers could access the pharmacy warehouse. So that the recommendation that can be given is that the Reo Health Center Pharmacy Installation should add a storage cabinet. The head of pharmacy proposes to the head of the health center to carried out the procurement of drugs independently. The head of pharmacy reevaluates the duties of the dual to be centered on one person in charged. The head of pharmacy took strict action for other than pharmacy officers who violated the regulations that had been made.
Keywords: Internal audit, management, preparation, medician

