

ABSTRAK

PENGAUDITAN INTERNAL FUNGSI PENGELUARAN KAS (Studi Kasus di Lembaga Swadaya Masyarakat *Sunspirit for Justice and Peace*)

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Penelitian ini bertujuan untuk mengetahui hasil pengauditan internal pada fungsi pengeluaran kas di Lembaga Swadaya Masyarakat *Sunspirit for Justice and Peace* dan memberikan solusi atas temuan audit. *Sunspirit* merupakan organisasi masyarakat sipil yang bergerak dalam bidang penelitian, gerakan sosial, advokasi kebijakan, dan pemberdayaan masyarakat. Alokasi penggunaan kas LSM *Sunspirit* harus mengikuti *activity plan* dan *budget plan* yang telah disetujui donatur.

Jenis penelitian ini adalah penelitian kualitatif dengan melakukan studi kasus. Data dikumpulkan dengan cara melakukan observasi pada kegiatan pengeluaran kas, wawancara dan *checklist* bersama subjek audit, serta dokumentasi terhadap bukti audit. Teknik analisis yang digunakan adalah analisis deskriptif dengan tahapan audit internal yaitu survei pendahuluan, menyusun rencana audit, pelaksanaan audit, evaluasi hasil audit, dan melaporkan hasil audit.

Hasil penelitian menunjukkan bahwa ada beberapa temuan audit yang perlu untuk ditindaklanjuti. Hasil temuannya adalah lembaga tidak menggunakan nomor urut tercetak dalam bukti pengeluaran kas, tidak semua nota dibubuhi cap “Lunas” oleh bagian keuangan, tidak melakukan pemeriksaan kembali atas jumlah kas dengan catatan yang ada setelah jam kerja berakhir, kas yang ada di tangan tidak diasuransikan, pegawai terlambat melaporkan nota, dan pegawai tidak mengembalikan sisa kas kepada tim keuangan.

Kata Kunci: Pengauditan, Internal, Kas, Organisasi.

ABSTRACT

INTERNAL AUDITING CASH DISBURSEMENT FUNCTION
(Case Study at the Non-Governmental Organization Sunspirit for Justice and Peace)

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This study aims to determine the results of internal auditing on the cash disbursement function at the Sunspirit for Justice and Peace Non-Governmental Organization and provide solutions to the audit findings. Sunspirit is a civil society organization that is engaged in research, social movements, policy advocacy, and community empowerment. The allocation of Sunspirit NGO cash use must follow the activity plan and budget plan that has been approved by the donor.

This type of research was qualitative research by conducting case studies. Data was collected by observing cash disbursement activities, interviews and checklists with audit subjects, as well as documentation of audit evidence. The analytical technique used was descriptive analysis with internal audit stages, namely preliminary surveys, preparing audit plans, Implementation of audits, evaluation of audit results, and reporting on audit results.

The results showed that there were several audit findings that needed to be followed up. The findings were that the institution did not use printed serial numbers in the cash disbursement evidence, not all notes were stamped "Paid" by the finance department, did not re-examine the amount of cash with notes that were after working hours ended, cash on hand was not insured, employees were late in reporting notes, and employees did not return the remaining cash to the finance team.

Keywords: Auditing, Internal, Cash, Organizatio