

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hasil pengauditan internal atas klaim BPJS dan Covid-19 yang terjadi pada bagian verifikator di Rumah Sakit Umum Al-Islam H.M Mawardi Krian, dengan menilai keekonomisan, keefisienan, dan keefektifan pada proses klaim BPJS dan Covid-19. Jenis penelitian ini adalah penelitian studi kasus. Peneliti mendapatkan data melalui observasi, checklist, wawancara, dan dokumenter. Pelaksanaan penelitian dilakukan dengan cara teknik analisis data menggunakan analisis deskriptif berdasarkan prosedur pengauditan internal. Hasil penelitian pada proses klaim BPJS dan Covid-19 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, Covid-19

ABSTRACT

INTERNAL AUDIT TO THE CLAIM OF SOCIAL INSURANCE

ADMINISTRATION ORGANIZATION AND COVID-19

(A Case Study at H.M Mawardi Krian Islamic Hospital)

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This research is aimed to determine the results of the internal audit to the claim of Social Insurance Administration Organization (Badan Penyelenggara Jaminan Sosial) and Covid-19 that occurred in the verification division at H.M Mawardi Krian Islamic Hospital, by assessing the economic, efficiency, and effective of the Social Insurance Administration Organization

(Badan Penyelenggara Jaminan Sosial) and Covid-19 claim process. This research is categorized as a case study research.

Researcher obtained the data by a observation, a checklist, an interview, and a documentary. Implementation of the research is by risk assessment using red flag table and filling the checklist of audit program. The techniques of data analysis used descriptive analysis based on internal audit procedure.

The results of the research Social Insurance Administration Organization (Badan Penyelenggara Jaminan Sosial) and Covid-19 claim process showed that the claim process has been done with economic, efficiency, and effective. In addition, it is 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), Covid-19, Economical, Effective, Efficient.