

## ABSTRAK

Penelitian ini dilakukan pada Badan Pendapatan Daerah (BAPENDA) Kabupaten Mimika. Tujuan penelitian ini adalah untuk mengetahui peran sistem pengendalian intern dalam pelayanan publik selama masa pandemi *Covid-19*.

Metode yang digunakan dalam penelitian ini yaitu dengan pendekatan deskriptif kualitatif. Pengumpulan data dilakukan dengan kegiatan wawancara dan dokumentasi yang diperoleh langsung dari 3 orang informan. Teknik analisis data yang digunakan yaitu reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa peran sistem pengendalian intern yang dinilai berdasarkan peraturan pemerintah nomor 60 tahun 2008 melalui 5 unsur sistem pengendalian yaitu lingkungan pengendalian, penilaian risiko, kegiatan pengendalian, informasi dan komunikasi, dan pemantauan telah berperan dalam pelayanan publik yang diberikan oleh BAPENDA kabupaten Mimika selama masa pandemi. Hal ini terlihat melalui penyesuaian-penyesuaian yang dilakukan oleh BAPENDA kabupaten Mimika seperti pembatasan jam operasional pelayanan dan pemberlakuan WFH (*Work From Home*) dalam membatasi pertemuan tatap muka, pelayanan secara terbatas dengan langsung mendatangi wajib pajak, pelayanan secara *Online* agar memudahkan pelayanan, serta pengawasan yang selalu dilakukan kepala bidang dalam pelayanan-pelayanan yang dilakukan.

**Kata Kunci:** Pengendalian intern, sistem, pelayanan publik.

## ABSTRACT

This research was conducted at BAPENDA, Mimika sub-district. It aimed to find out the role of the internal controlling system in public service during the pandemic of Covid-19.

The research was descriptive-qualitative. The data collection technique used interviews and documentation which were distributed directly to 3 informants as the sample. Moreover, the data analysis technique used data reduction, data presentation, and drawing conclusions.

The research result concluded that the role of the internal controlling system was evaluated based on the Government Rules number 60, 2008 through 5 elements of the controlling system namely, control environment, risk evaluation, control activities, information and communication, and also observation. Those elements had been fulfilled within the public service that BAPENDA of Mimika facilitated during the pandemic. This had been seen through some adaptions that had been implemented by the BAPENDA. For instance, the limitation of service operational hours and implementation of WFH (Work From Home). All of these efforts were used to limit offline activities, and direct service by attending to the taxpayers. Furthermore, the online services were applied in order to ease the service and give control that had been done regularly by the head of divisions of each service.

Keywords: Internal Controlling, System, Public Service.

