

# LAMPIRAN

**LAMPIRAN 1**  
**KUESIONER PENILAIAN**

Responden Yth.

Saya adalah mahasiswa semester VIII Fakultas Ekonomi dan Bisnis, Program Studi Akuntansi, Universitas Muhammadiyah Palopo. Saya sedang melakukan penelitian untuk menyelesaikan laporan akhir. Adapun judul penelitian saya **“PENGARUHAUDIT INTERNAL TERHADAP EFEKTIVITAS PELAKSANAAN STRUKTUR PENGENDALIAN INTERN PADA BLUD RUMAH SAKIT SAWERIGADING PALOPO ”**

Berkaitan dengan hal tersebut, saya mohon bantuan saudara (i) untuk bersedia mengisi setiap pernyataan yang terdapat di lembar kuesioner penelitian ini dengan baik. Atas perhatian dan bantuan saudara (i) dalam mengisi lembar kuesioner ini saya ucapkan terima kasih.

Hormat Saya,

Peneliti

Sri Handini

### Petunjuk Pengis

1. Jawablah pernyataan dibawah ini dengan sungguh-sungguh sesuai pendapat Anda.
2. Jawaban yang Saudara (i) berikan tidak ada intervensi dari pihak manapun.
3. Pilihlah salah satu jawaban yang tersedia dengan memberi tanda centang (√) pada kolom yang sesuai, dengan memilih skala nilai sampai dengan 5, dimana skala :

| Jawaban             | Skor |
|---------------------|------|
| Sangat tidak setuju | 1    |
| Tidak setuju        | 2    |
| Netral              | 3    |
| Setuju              | 4    |
| Sangat setuju       | 5    |

### Audit internal (X)

| No       | Pernyataan   | SS | S | N | TS | STS |
|----------|--|----|---|---|----|-----|
| <b>A</b> | <b>Independen</b>  |    |   |   |    |     |
| 1        | Audit internal menjunjung tinggi objektivita dalam pekerjaannya  |    |   |   |    |     |
| 2        | Audit internal meninjau kepatuhan terhadap peraturan perundang-undangan yang berlaku.                                |    |   |   |    |     |
| <b>B</b> | <b>Kemampuan Profesional</b>   |    |   |   |    |     |
| 3        | Audit internal mengembangkan rencana audit tahunan yang tepat..  |    |   |   |    |     |
| 4        | Audit internal mampu meningkatkan kinerja BLUD Rumah Sakit Sawerigading Palopo.                                      |    |   |   |    |     |
| <b>C</b> | <b>Lingkup Pekerjaan</b>   |    |   |   |    |     |
| 5        | Audit internal memeriksa tingkat ketepatan pada keandalan laporan keuangan pada BLUD Rumah Sakit Sawerigading Palopo |    |   |   |    |     |
| 6        | Audit internal meninjau kesesuaian pelaksanaan program terhadap program yang direncanakan.                           |    |   |   |    |     |
| <b>D</b> | <b>Pelaksanaan Kegiatan Audit</b>  |    |   |   |    |     |
| 7        | Audit internal mengevaluasi sistem pengendalian intern pada BLUD Rumah Sakit   |    |   |   |    |     |

|          |   |  |  |  |  |  |
|----------|---|--|--|--|--|--|
|          | Sawerigading Palopo.  |  |  |  |  |  |
| 8        | Audit internal membuat rekomendasi untuk meningkatkan sistem pengendalian internl pada BLUD Rumah Sakit Sawerigading Palopo |  |  |  |  |  |
| <b>E</b> | <b>Manajemen Bagian Audit</b>   |  |  |  |  |  |
| 9        | Audit internal meninjau kepatuhan terhadap kebijakan, dan prosedur yang ada.  |  |  |  |  |  |
| 10       | Audit internal mengevaluasi dan meningkatkan efektivitas manajemen resiko.  |  |  |  |  |  |

### Pengendalian Intren (Y)

| No       | Pernyataan   | SS | S | N | TS | STS |
|----------|--|----|---|---|----|-----|
| <b>A</b> | <b>Lingkungan Pengendalian</b>   |    |   |   |    |     |
| 1        | Pegawai dan perawat pada BLUD Rumah Sakit Sawerigading Palopo telah menaati etika dan peraturan dalam rumah sakit.   |    |   |   |    |     |
| 2        | Pegawai dapat bertanggung jawab dalam setiap tugas yang diberikan.   |    |   |   |    |     |
| <b>B</b> | <b>Penilaian Risiko</b>  |    |   |   |    |     |
| 3        | Pengendalian intern telah menganalisis resiko yang terjadi dan melakukan tindak preventif pada kegiatan rumah sakit.   |    |   |   |    |     |
| <b>C</b> | <b>Aktivitas Pengendalian</b>  |    |   |   |    |     |
| 4        | Pemisahan fungsi untuk setiap tugas telah dilakukan oleh rumah sakit.  |    |   |   |    |     |
| 5        | proses evaluasi trhadap tugas yang dilakukan karyawan dan perawat.   |    |   |   |    |     |
| <b>D</b> | <b>Sistem Informasi Dan Komunikasi</b>   |    |   |   |    |     |
| 6        | Manajer menyampaikan informasi kepada semua personel dengan baik.  |    |   |   |    |     |
| 7        | Sistem informasi akuntansi dan sistem informasi manajemen yang dimiliki rumah sakit memadai untuk menghasilkan informasi yang lengkap, akurat dan tepat waktu. |    |   |   |    |     |
| <b>E</b> | <b>Pemantauan</b>  |    |   |   |    |     |
| 8        | Di rumah sakit pengawasan sudah berjalan dengan baik.  |    |   |   |    |     |
| 9        | Pimpinan rumah sakit memperhatikan hasil audit dan review lainnya mengenai rumah sakit.  |    |   |   |    |     |

**LAMPIRAN 2**  
**Tabel t Titik Presentase Distribusi (df= 81-100)**

| <b>Pr</b>  | <b>0.02</b> | <b>0.1</b> | <b>0.05</b> | <b>0.025</b> | <b>0.01</b> | <b>0.005</b> | <b>0.001</b> |
|------------|-------------|------------|-------------|--------------|-------------|--------------|--------------|
| <b>Df</b>  | <b>0.5</b>  | <b>0.2</b> | <b>0.1</b>  | <b>0.05</b>  | <b>0.02</b> | <b>0.01</b>  | <b>0.001</b> |
| <b>81</b>  | 0.67753     | 1.29209    | 1.66388     | 1.98969      | 2.37327     | 2.6379       | 3.19392      |
| <b>82</b>  | 0.67749     | 1.29196    | 1.66365     | 1.98932      | 2.37269     | 2.63712      | 3.19262      |
| <b>83</b>  | 0.67746     | 1.29183    | 1.66342     | 1.98896      | 2.37212     | 2.63637      | 3.19135      |
| <b>84</b>  | 0.67742     | 1.29171    | 1.6632      | 1.98861      | 2.37156     | 2.63563      | 3.19011      |
| <b>85</b>  | 0.67739     | 1.29159    | 1.66298     | 1.98827      | 2.37102     | 2.63491      | 3.1889       |
| <b>86</b>  | 0.67735     | 1.29147    | 1.66277     | 1.98793      | 2.37049     | 2.63421      | 3.18772      |
| <b>87</b>  | 0.67732     | 1.29136    | 1.66256     | 1.98761      | 2.36998     | 2.63353      | 3.18657      |
| <b>88</b>  | 0.67729     | 1.29125    | 1.66235     | 1.98729      | 2.36947     | 2.63286      | 3.18544      |
| <b>89</b>  | 0.67726     | 1.29114    | 1.66216     | 1.98698      | 2.36898     | 2.6322       | 3.18434      |
| <b>90</b>  | 0.67723     | 1.29103    | 1.66196     | 1.98667      | 2.3685      | 2.63157      | 3.18327      |
| <b>91</b>  | 0.6772      | 1.29092    | 1.66177     | 1.98638      | 2.36803     | 2.63094      | 3.18222      |
| <b>92</b>  | 0.67717     | 1.29082    | 1.66159     | 1.98609      | 2.36757     | 2.63033      | 3.18119      |
| <b>93</b>  | 0.67714     | 1.29072    | 1.6614      | 1.9858       | 2.36712     | 2.62973      | 3.18019      |
| <b>94</b>  | 0.67711     | 1.29062    | 1.66123     | 1.98552      | 2.36667     | 2.62915      | 3.17921      |
| <b>95</b>  | 0.67708     | 1.29053    | 1.66105     | 1.98525      | 2.36624     | 2.62858      | 3.17825      |
| <b>96</b>  | 0.67705     | 1.29043    | 1.66088     | 1.98498      | 2.36582     | 2.62802      | 3.17731      |
| <b>97</b>  | 0.67703     | 1.29034    | 1.66071     | 1.98472      | 2.36541     | 2.62747      | 3.17639      |
| <b>98</b>  | 0.677       | 1.29025    | 1.66055     | 1.98447      | 2.365       | 2.62693      | 3.17549      |
| <b>99</b>  | 0.67698     | 1.29016    | 1.66039     | 1.98422      | 2.36461     | 2.62641      | 3.1746       |
| <b>100</b> | 0.67695     | 1.29007    | 1.66023     | 1.98397      | 2.36422     | 2.62589      | 3.17374      |



|       |                     |        |        |        |        |        |        |        |       |       |        |        |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|-------|--------|--------|
| X9    | Pearson Correlation | -.058  | -.221* | .069   | -.151  | .011   | .084   | .095   | -.091 | 1     | -.021  | .368   |
|       | Sig. (2-tailed)     | .599   | .042   | .531   | .168   | .923   | .446   | .385   | .410  |       | .848   | .124   |
|       | N                   | 85     | 85     | 85     | 85     | 85     | 85     | 85     | 85    | 85    | 84     | 85     |
| X10   | Pearson Correlation | -.067  | -.001  | .006   | -.223* | .205   | .048   | .212   | -.024 | -.021 | 1      | .375** |
|       | Sig. (2-tailed)     | .548   | .995   | .955   | .041   | .062   | .663   | .053   | .828  | .848  |        | .000   |
|       | N                   | 84     | 84     | 84     | 84     | 84     | 84     | 84     | 84    | 84    | 84     | 84     |
| Total | Pearson Correlation | .390** | .249*  | .401** | .115   | .502** | .433** | .540** | .237* | .168  | .375** | 1      |
|       | Sig. (2-tailed)     | .000   | .021   | .000   | .296   | .000   | .000   | .000   | .029  | .124  | .000   |        |
|       | N                   | 85     | 85     | 85     | 85     | 85     | 85     | 85     | 85    | 85    | 84     | 85     |

| Correlations |                     |       |       |      |       |       |       |       |       |       |        |
|--------------|---------------------|-------|-------|------|-------|-------|-------|-------|-------|-------|--------|
|              |                     | Y1    | Y2    | Y3   | Y4    | Y5    | Y6    | Y7    | Y8    | Y9    | Total  |
| Y1           | Pearson Correlation | 1     | -.053 | .086 | .019  | -.013 | .097  | .214* | .016  | -.126 | .318** |
|              | Sig. (2-tailed)     |       | .631  | .435 | .860  | .909  | .377  | .049  | .883  | .250  | .003   |
|              | N                   | 85    | 84    | 85   | 85    | 85    | 85    | 85    | 85    | 85    | 85     |
| Y2           | Pearson Correlation | -.053 | 1     | .075 | -.014 | -.035 | -.062 | -.074 | .185  | -.129 | .320** |
|              | Sig. (2-tailed)     | .631  |       | .497 | .902  | .753  | .575  | .506  | .092  | .243  | .003   |
|              | N                   | 84    | 84    | 84   | 84    | 84    | 84    | 84    | 84    | 84    | 84     |
| Y3           | Pearson Correlation | .086  | .075  | 1    | .180  | .017  | .086  | .195  | .092  | -.063 | .514** |
|              | Sig. (2-tailed)     | .435  | .497  |      | .098  | .879  | .435  | .074  | .404  | .568  | .000   |
|              | N                   | 85    | 84    | 85   | 85    | 85    | 85    | 85    | 85    | 85    | 85     |
| Y4           | Pearson Correlation | .019  | -.014 | .180 | 1     | .013  | .028  | -.012 | .010  | -.123 | .407** |
|              | Sig. (2-tailed)     | .860  | .902  | .098 |       | .904  | .796  | .912  | .926  | .263  | .000   |
|              | N                   | 85    | 84    | 85   | 85    | 85    | 85    | 85    | 85    | 85    | 85     |
| Y5           | Pearson Correlation | -.013 | -.035 | .017 | .013  | 1     | .245* | .030  | -.213 | -.001 | .295** |
|              | Sig. (2-tailed)     | .909  | .753  | .879 | .904  |       | .024  | .787  | .050  | .994  | .006   |
|              | N                   | 85    | 84    | 85   | 85    | 85    | 85    | 85    | 85    | 85    | 85     |
| Y6           | Pearson Correlation | .097  | -.062 | .086 | .028  | .245* | 1     | .187  | .126  | -.160 | .495** |
|              | Sig. (2-tailed)     | .377  | .575  | .435 | .796  | .024  |       | .086  | .250  | .143  | .000   |





**LAMPIRAN 4**  
**Hasil Kuesioner Responden**

| No.<br>Responden | Audit Internal (x) |    |    |    |    |    |    |    |    |     | Total | Pengendalian Internal (Y) |    |    |    |    |    |    |    |    | Total |
|------------------|--------------------|----|----|----|----|----|----|----|----|-----|-------|---------------------------|----|----|----|----|----|----|----|----|-------|
|                  | X1                 | X2 | X3 | X4 | X5 | X6 | X7 | X8 | X9 | X10 |       | Y1                        | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 |       |
| 1                | 3                  | 3  | 4  | 5  | 4  | 3  | 4  | 4  | 2  | 5   | 37    | 3                         | 5  | 3  | 3  | 5  | 4  | 3  | 4  | 5  | 35    |
| 2                | 4                  | 4  | 4  | 4  | 4  | 4  | 3  | 5  | 5  | 3   | 40    | 4                         | 4  | 3  | 3  | 3  | 4  | 2  | 4  | 5  | 32    |
| 3                | 4                  | 3  | 5  | 4  | 3  | 3  | 3  | 4  | 3  | 3   | 35    | 4                         | 4  | 3  | 3  | 4  | 4  | 3  | 5  | 3  | 33    |
| 4                | 4                  | 5  | 3  | 5  | 3  | 3  | 3  | 4  | 4  | 3   | 37    | 4                         | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 3  | 36    |
| 5                | 5                  | 5  | 3  | 4  | 3  | 4  | 4  | 5  | 4  | 3   | 40    | 4                         | 4  | 3  | 4  | 4  | 4  | 4  | 5  | 4  | 36    |
| 6                | 3                  | 5  | 3  | 5  | 3  | 4  | 4  | 5  | 4  | 4   | 40    | 5                         | 3  | 3  | 2  | 3  | 3  | 4  | 4  | 4  | 31    |
| 7                | 5                  | 3  | 4  | 5  | 4  | 4  | 5  | 4  | 4  | 3   | 41    | 4                         | 4  | 3  | 3  | 4  | 3  | 4  | 5  | 4  | 34    |
| 8                | 4                  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 3  | 2   | 38    | 4                         | 4  | 4  | 2  | 5  | 4  | 4  | 4  | 4  | 35    |
| 9                | 2                  | 5  | 3  | 5  | 3  | 4  | 4  | 4  | 3  | 3   | 36    | 4                         | 4  | 3  | 4  | 4  | 4  | 4  | 5  | 4  | 36    |
| 10               | 5                  | 5  | 4  | 3  | 5  | 5  | 5  | 4  | 3  | 4   | 43    | 5                         | 4  | 3  | 3  | 3  | 4  | 3  | 4  | 1  | 30    |
| 11               | 2                  | 5  | 5  | 3  | 5  | 5  | 5  | 5  | 4  | 4   | 43    | 4                         | 4  | 3  | 4  | 4  | 4  | 3  | 5  | 4  | 35    |
| 12               | 5                  | 4  | 5  | 4  | 3  | 5  | 5  | 5  | 4  | 4   | 44    | 4                         | 4  | 4  | 4  | 4  | 3  | 3  | 4  | 3  | 33    |
| 13               | 5                  | 3  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 4   | 46    | 4                         | 4  | 3  | 4  | 4  | 4  | 3  | 5  | 4  | 35    |
| 14               | 2                  | 4  | 4  | 5  | 4  | 4  | 5  | 4  | 5  | 5   | 42    | 4                         | 3  | 3  | 4  | 3  | 4  | 3  | 4  | 4  | 32    |
| 15               | 3                  | 4  | 4  | 5  | 4  | 3  | 5  | 5  | 5  | 3   | 41    | 5                         | 4  | 4  | 3  | 2  | 1  | 4  | 5  | 5  | 33    |
| 16               | 4                  | 3  | 4  | 4  | 4  | 3  | 5  | 5  | 4  | 5   | 41    | 4                         | 5  | 4  | 5  | 4  | 3  | 2  | 4  | 5  | 36    |
| 17               | 4                  | 4  | 4  | 4  | 4  | 3  | 5  | 4  | 4  | 5   | 41    | 4                         | 5  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 38    |
| 18               | 2                  | 3  | 4  | 4  | 5  | 3  | 1  | 4  | 4  | 4   | 34    | 4                         | 5  | 3  | 3  | 4  | 4  | 4  | 4  | 5  | 36    |
| 19               | 2                  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4   | 39    | 5                         | 5  | 3  | 4  | 4  | 3  | 3  | 5  | 4  | 36    |
| 20               | 4                  | 3  | 4  | 5  | 3  | 4  | 5  | 4  | 4  | 3   | 39    | 4                         | 4  | 3  | 5  | 4  | 4  | 4  | 5  | 3  | 36    |

|    |   |   |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|----|
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 42 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 3 | 37 |
| 22 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 42 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 2 | 37 |
| 23 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 46 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 34 |
| 24 | 3 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 44 | 3 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 5 | 33 |
| 25 | 3 | 3 | 4 | 5 | 3 | 4 | 5 | 1 | 5 | 4 | 37 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 34 |
| 26 | 5 | 3 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 3 | 42 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 40 |
| 27 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 42 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 35 |
| 28 | 3 | 4 | 2 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 41 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 4 | 5 | 36 |
| 29 | 3 | 3 | 4 | 4 | 3 | 5 | 3 | 5 | 5 | 3 | 38 | 5 | 3 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 37 |
| 30 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 43 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 42 |
| 31 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 43 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 39 |
| 32 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 43 | 4 | 4 | 5 | 5 | 4 | 2 | 5 | 4 | 4 | 37 |
| 33 | 3 | 3 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 42 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 34 |
| 34 | 5 | 3 | 4 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 43 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 3 | 36 |
| 35 | 4 | 5 | 4 | 4 | 3 | 3 | 5 | 5 | 4 | 3 | 40 | 4 | 3 | 4 | 3 | 4 | 5 | 4 | 5 | 5 | 37 |
| 36 | 3 | 3 | 1 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 37 | 4 | 3 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 37 |
| 37 | 3 | 5 | 1 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 37 | 4 | 3 | 2 | 4 | 3 | 2 | 5 | 4 | 4 | 31 |
| 38 | 4 | 5 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 40 | 3 | 1 | 3 | 3 | 4 | 2 | 4 | 4 | 5 | 29 |
| 39 | 4 | 1 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 41 | 3 | 5 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 35 |
| 40 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 44 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |
| 41 | 3 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 41 | 4 | 5 | 4 | 4 | 2 | 4 | 5 | 5 | 4 | 37 |
| 42 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 42 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 37 |
| 43 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 44 | 4 | 5 | 3 | 4 | 4 | 4 | 5 | 5 | 3 | 37 |
| 44 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 43 | 5 | 1 | 4 | 5 | 5 | 4 | 4 | 3 | 5 | 36 |
| 45 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 45 | 5 | 5 | 4 | 4 | 4 | 2 | 5 | 3 | 5 | 37 |

|    |   |   |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|----|
| 46 | 4 | 4 | 3 | 5 | 5 | 1 | 4 | 5 | 4 | 4 | 39 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 37 |
| 47 | 3 | 3 | 1 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 37 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 40 |
| 48 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 44 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 4 | 39 |
| 49 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 43 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 39 |
| 50 | 2 | 4 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 42 | 4 | 2 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 35 |
| 51 | 3 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 44 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 38 |
| 52 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 5 | 42 | 4 | 2 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 38 |
| 53 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 5 | 3 | 5 | 43 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 38 |
| 54 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 43 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 36 |
| 55 | 5 | 5 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 41 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 37 |
| 56 | 4 | 4 | 1 | 2 | 3 | 4 | 5 | 4 | 4 | 5 | 36 | 3 | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 3 | 34 |
| 57 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 5 | 43 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 34 |
| 58 | 5 | 3 | 4 | 5 | 3 | 4 | 5 | 4 | 4 | 5 | 42 | 3 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 37 |
| 59 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 43 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 37 |
| 60 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 | 5 | 3 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 37 |
| 61 | 3 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 5 | 5 | 41 | 4 | 3 | 2 | 5 | 4 | 4 | 4 | 4 | 4 | 34 |
| 62 | 3 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 38 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 34 |
| 63 | 4 | 5 | 3 | 5 | 4 | 3 | 3 | 3 | 5 | 5 | 40 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 39 |
| 64 | 3 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 3 | 5 | 40 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 37 |
| 65 | 4 | 5 | 3 | 5 | 3 | 5 | 4 | 4 | 3 | 3 | 39 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 38 |
| 66 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 45 | 3 | 4 | 4 | 3 | 4 | 3 | 5 | 3 | 4 | 33 |
| 67 | 4 | 4 | 3 | 4 | 3 | 5 | 4 | 4 | 5 | 3 | 39 | 3 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 32 |
| 68 | 3 | 5 | 2 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 42 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 37 |
| 69 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 43 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 37 |
| 70 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 5 | 44 | 5 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 36 |

|    |   |   |   |   |   |   |   |   |   |   |    |   |   |   |   |   |   |   |   |   |    |
|----|---|---|---|---|---|---|---|---|---|---|----|---|---|---|---|---|---|---|---|---|----|
| 71 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 2 | 38 | 5 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 36 |
| 72 | 4 | 5 | 3 | 5 | 3 | 5 | 5 | 5 | 3 | 5 | 43 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 37 |
| 73 | 3 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 3 | 2 | 38 | 5 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 36 |
| 74 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 38 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 75 | 4 | 5 | 3 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 42 | 4 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | 3 | 37 |
| 76 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 2 | 40 | 5 | 5 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 38 |
| 77 | 3 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 39 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 39 |
| 78 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 2 | 33 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 38 |
| 79 | 2 | 3 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 39 | 5 | 3 | 3 | 4 | 5 | 5 | 5 | 4 | 4 | 38 |
| 80 | 3 | 3 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 4 | 40 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 39 |
| 81 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 5 | 4 | 37 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 39 |
| 82 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 2 | 42 | 5 |   | 3 | 1 | 5 | 3 | 5 | 4 | 4 | 30 |
| 83 | 3 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | 5 | 5 | 42 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 3 | 36 |
| 84 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 46 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 37 |
| 85 | 3 | 5 | 3 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 42 | 4 | 3 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 38 |

## LAMPIRAN 5

## Daftar Pegawai BLUD Rumah Sakit Sawerigading Palopo

| <b>A. Tenaga Medis</b>                   | <b>C. Tenaga Perawat</b>          | <b>E. Tenaga Kesehatan Non Perawat</b>   |
|--|-----------------------------------|--|
| 1. Dokter Umum: 10                       | 1. D.III Keperawatan (Akper): 21  | 1. SKM Gizi: 8                           |
| 2. Dokter Gigi: 4                        | 2. SPK: 2                         | 2. SKM Epidemiologi: 1                   |
| 3. Dokter Spesialis Bedah: 5             | 3. Bidan/Perawat Bidan: 1         | 3. SKM AKK: 12                           |
| 4. Dokter Spesialis Penyakit Dalam: 2    | 4. D.III Kebidanan: 9             | 4. SKM Sanitasi: 5                       |
| 5. Dokter Spesialis Anak: 2              | 5. D.IV Kebidanan: 21             | 5. SKM Kesling: 1                        |
| 6. Dokter Spesialis Obgyn: 4             | 6. S.1 Keperawatan (Ners): 110    | 6. SKM Promkes: 1                        |
| 7. Dokter Spesialis Saraf: 2             | 7. S.1 Keperawatan: 19            | 7. S.1 Radiologi: 1                      |
| 8. Dokter Spesialis THT: 3               | 8. S.1 Psikologi: 1               | 8. S.1 Analisis Kesehatan: 1             |
| 9. Dokter Spesialis Kul-Kel : 1          | <b>Jumlah : 184</b>               | 9. D.III Radiologi ATRO: 9               |
| 10. Dokter Spesialis Mata: 2             | <b>D. Tenaga Administrasi</b>     | 10. D.III Gizi AIGI/AKSI: 3              |
| 11. Dokter Spesialis Patologi Klinik: 2  | 1. S.1 Administrasi Ekonomi: 11   | 11. S.1 Fisioterapi: 8                   |
| 12. Dokter Spesialis Anestesi: 2         | 2. S.1 Ekonomi: 16                | 12. D.III Fisioterapi AKFIS: 1           |
| 13. Dokter Spesialis Orthopedi: 1        | 3. S.1 Akuntansi: 1               | 13. D.III Tehnik Elektro Medik (ATEM): 3 |
| 14. Dokter Spesialis Bedah Saraf: 1      | 4. S.1 Hukum: 1                   | 14. S.1 Apoteker: 5                      |
| 15. Dokter Spesialis Gizi Klinik: 1      | 5. S.1 Pendidikan: 1              | 15. S.1 Farmasi: 6                       |
| 16. Dokter Spesialis Radiologi: 1        | 6. D.III Tehnik elektronika: 1    | 16. SPAG: 1                              |
| 17. Dokter Gigi Spesialis Ortodonsia: 1  | 7. D.III Manajemen Informatika: 1 | 17. SAA/SMF: 1                           |
| 18. Dokter Spesialis Patologi Anatomi: 1 | 8. SMEA: 5                        | 18. SMAK: 1                              |
| <b>Jumlah : 45</b>                       | 9. SMU: 12                        | 19. D.IV Kesehatan Gigi: 1               |
| <b>B. Pasca Sarjana</b>                  | 10. PGA/MAN: 1                    | 20. D.III Kesehatan Gigi: 1              |

|  |                    |                                     |
|--|--------------------|-------------------------------------|
| 1. S.2 MARS: 2   | 11. SMP: 1         | 21. D.IV Manajemen Inf Kesehatan: 1 |
| 2. S.2 AKK (M.Kes) : 3   | 12. SD: 3          | 22. D.III Rekam Medik: 4            |
| 3. S.2 Promkes: -  | <b>Jumlah : 54</b> | 23. D.III Farmasi: 3                |
| 4. S.2 Msi: 4  |                    | 24. D.III Analisis Kesehatan: 3     |
| 5. S.2 Keperawatan: 1  |                    | 25. D.III Lab Kesehatan: 3          |
| <b>Jumlah : 10</b>   |                    | 26. D.III Adm. Farmasi: 1           |
|  |                    | 27. D.III Kesling: 3                |
|  |                    | 28. D.I Transfusi Darah: 1          |
|  |                    | <b>Jumlah: 89</b>                   |
| <p><b>Jumlah Pegawai Negeri Sipil yang ada pada RSUD Sawerigading Kota Palopo keadaan Juni Tahun 2021sebanyak: 382 orang</b></p> |                    |                                     |

## LAMPIRAN 6

Tabel R Koefisien Korelasi Sederhana Untuk (Df = 70-100)

| df = (N-2) | 0.05   | 0.025  | 0.01   | 0.005  | 0.0005 |
|------------|--------|--------|--------|--------|--------|
|            | 0.1    | 0.05   | 0.02   | 0.01   | 0.001  |
| 71         | 0.194  | 0.2303 | 0.2718 | 0.2997 | 0.3773 |
| 72         | 0.1927 | 0.2287 | 0.27   | 0.2977 | 0.3748 |
| 73         | 0.1914 | 0.2272 | 0.2682 | 0.2957 | 0.3724 |
| 74         | 0.1901 | 0.2257 | 0.2664 | 0.2938 | 0.3701 |
| 75         | 0.1888 | 0.2242 | 0.2647 | 0.2919 | 0.3678 |
| 76         | 0.1876 | 0.2227 | 0.263  | 0.29   | 0.3655 |
| 77         | 0.1864 | 0.2213 | 0.2613 | 0.2882 | 0.3633 |
| 78         | 0.1852 | 0.2199 | 0.2597 | 0.2864 | 0.3611 |
| 79         | 0.1841 | 0.2185 | 0.2581 | 0.2847 | 0.3589 |
| 80         | 0.1829 | 0.2172 | 0.2565 | 0.283  | 0.3568 |
| 81         | 0.1818 | 0.2159 | 0.255  | 0.2813 | 0.3547 |
| 82         | 0.1807 | 0.2146 | 0.2535 | 0.2796 | 0.3527 |
| 83         | 0.1796 | 0.2133 | 0.252  | 0.278  | 0.3507 |
| 84         | 0.1786 | 0.212  | 0.2505 | 0.2764 | 0.3487 |
| 85         | 0.1775 | 0.2108 | 0.2491 | 0.2748 | 0.3468 |
| 86         | 0.1765 | 0.2096 | 0.2477 | 0.2732 | 0.3449 |
| 87         | 0.1755 | 0.2084 | 0.2463 | 0.2717 | 0.343  |
| 88         | 0.1745 | 0.2072 | 0.2449 | 0.2702 | 0.3412 |
| 89         | 0.1735 | 0.2061 | 0.2435 | 0.2687 | 0.3393 |
| 90         | 0.1726 | 0.205  | 0.2422 | 0.2673 | 0.3375 |
| 91         | 0.1716 | 0.2039 | 0.2409 | 0.2659 | 0.3358 |
| 92         | 0.1707 | 0.2028 | 0.2396 | 0.2645 | 0.3341 |
| 93         | 0.1698 | 0.2017 | 0.2384 | 0.2631 | 0.3323 |
| 94         | 0.1689 | 0.2006 | 0.2371 | 0.2617 | 0.3307 |
| 95         | 0.168  | 0.1996 | 0.2359 | 0.2604 | 0.329  |
| 96         | 0.1671 | 0.1986 | 0.2347 | 0.2591 | 0.3274 |
| 97         | 0.1663 | 0.1975 | 0.2335 | 0.2578 | 0.3258 |
| 98         | 0.1654 | 0.1966 | 0.2324 | 0.2565 | 0.3242 |
| 99         | 0.1646 | 0.1956 | 0.2312 | 0.2552 | 0.3226 |
| 100        | 0.1638 | 0.1946 | 0.2301 | 0.254  | 0.3211 |

## LAMPIRAN 7

### Surat Izin Penelitian





**PEMERINTAH KOTA PALOPO**  
**DINAS PENANAMAN MODAL DAN PELAYANAN TERPADU SATU PINTU**  
 Alamat : Jl. K.H.M. Hasyim No 5 Kota Palopo - Sulawesi Selatan Telpn : (0471) 326048

ASLI

**IZIN PENELITIAN**

NOMOR : 335/IP/DPMP/VI/2021

**DASAR HUKUM :**

1. Undang-Undang Nomor 11 Tahun 2019 tentang Sistem Nasional Ilmu Pengetahuan dan Teknologi;
2. Undang-Undang Nomor 11 Tahun 2020 tentang Cipta Kerja;
3. Peraturan Menteri Dalam Negeri Nomor 3 Tahun 2018 tentang Penerbitan Surat Keterangan Penelitian;
4. Peraturan Walikota Palopo Nomor 23 Tahun 2016 tentang Penyederhanaan Perizinan dan Non Perizinan di Kota Palopo;
5. Peraturan Walikota Palopo Nomor 34 Tahun 2019 tentang Pendelegasian Kewenangan Penyelenggaraan Perizinan dan Nonperizinan Yang Menjadi Urusan Pemerintah Kota Palopo dan Kewenangan Perizinan dan Nonperizinan Yang Menjadi Urusan Pemerintah Yang Diberikan Pelimpahan Wewenang Walikota Palopo Kepada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kota Palopo.

**MEMBERIKAN IZIN KEPADA**

|               |                         |
|---------------|-------------------------|
| Nama          | : SRI HANDINI           |
| Jenis Kelamin | : Perempuan             |
| Alamat        | : Dsn. Padang Kab. Luwu |
| Pekerjaan     | : Mahasiswa             |
| NIM           | : 201730042             |

Maksud dan Tujuan mengadakan penelitian dalam rangka penulisan Skripsi dengan Judul :

**PENGARUH AUDIT INTERNAL TERHADAP EFEKTIVITAS PELAKSANAAN STRUKTUR PENGENDALIAN INTERN PADA BLUD RUMAH SAKIT SAWERIGADING PALOPO**

|                    |   |
|--------------------|---|
| Lokasi Penelitian  | : RUMAH SAKIT UMUM SAWERIGADING KOTA PALOPO |
| Lamanya Penelitian | : 14 Juni 2021 s.d. 14 September 2021       |

**DENGAN KETENTUAN SEBAGAI BERIKUT :**

1. Sebelum dan sesudah melaksanakan kegiatan penelitian kiranya melapor pada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kota Palopo.
2. Menaati semua peraturan perundang-undangan yang berlaku, serta menghormati Adat Istiadat setempat.
3. Penelitian tidak menyimpang dari maksud izin yang diberikan.
4. Menyerahkan 1 (satu) exemplar foto copy hasil penelitian kepada Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kota Palopo.
5. Surat Izin Penelitian ini dinyatakan tidak berlaku, bilamana pemegang izin ternyata tidak menaati ketentuan-ketentuan tersebut di atas.

Demikian Surat Izin Penelitian ini diterbitkan untuk dipergunakan sebagaimana mestinya

Diterbitkan di Kota Palopo  
 Pada tanggal : 14 Juni 2021  
 Kepala Dinas Penanaman Modal dan PTSP



**MUH. IHSAN ASHARUDDIN, S.STP, M.Si**  
 Pangkat : Pembina Tk.I  
 NIP: 19780611 199612 1 001

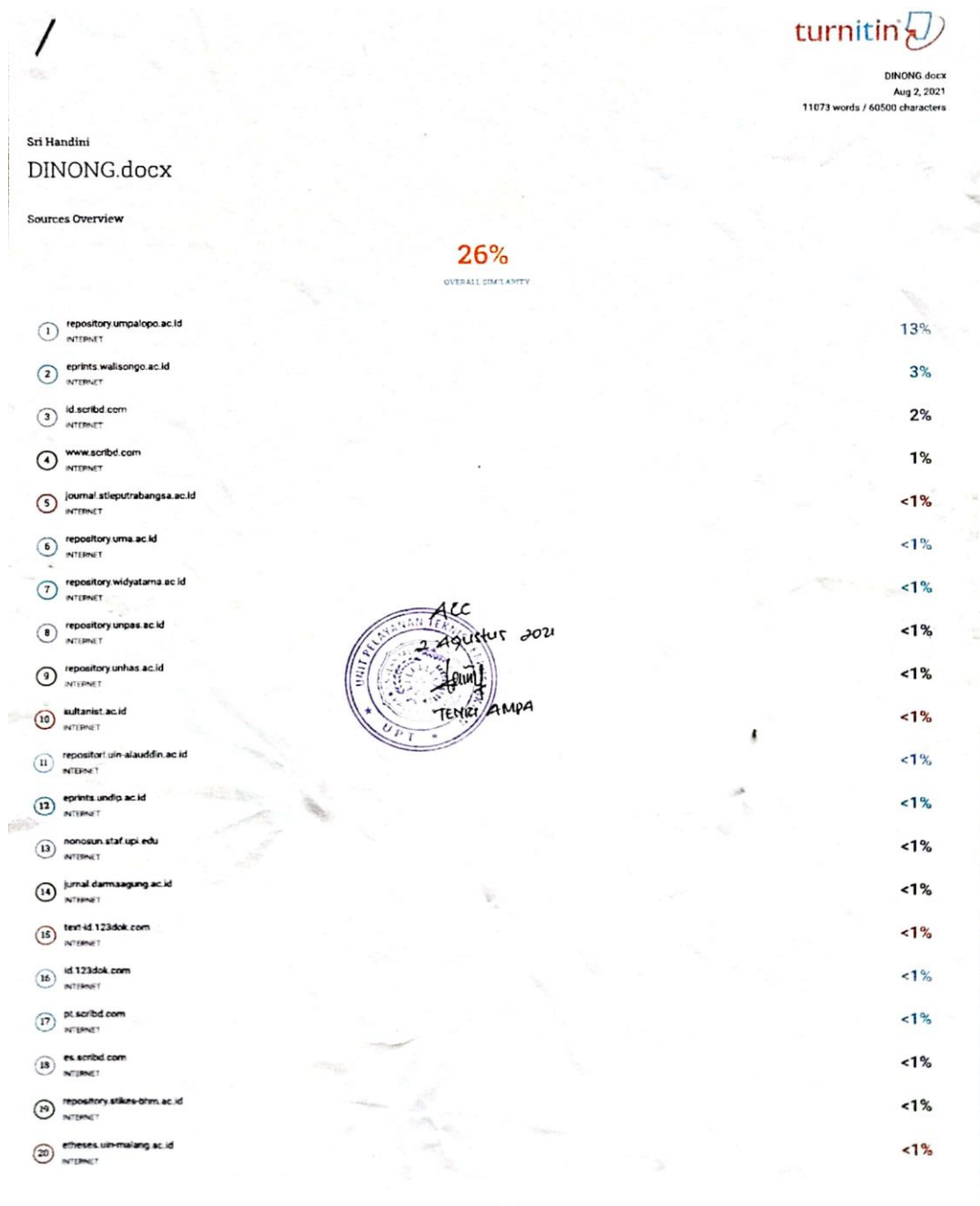
**Tembusan :**

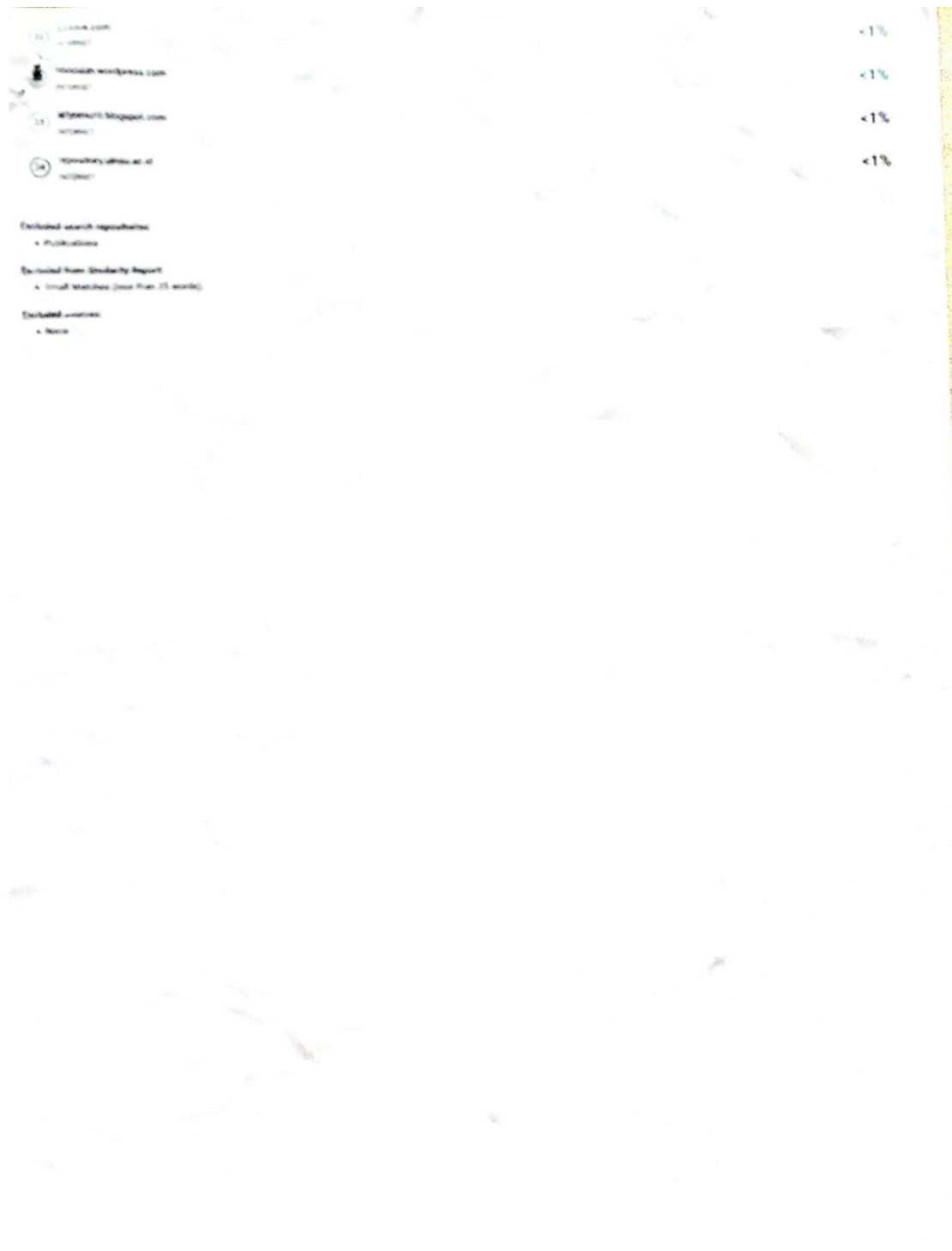
1. Kepala Badan Kesbang Prov. Sul-Sel;
2. Walikota Palopo;
3. Bendah. KOR SMD;
4. Kepala Palopo;
5. Kepala Badan Penelitian dan Pengembangan Kota Palopo;
6. Kepala Badan Kesbang Kota Palopo;
7. Mevasi terkait tempat dilaksanakan penelitian



## LAMPIRAN 8

### Hasil Cek Plagiasi





|     |           |     |
|-----|-----------|-----|
| 104 | 123456789 | <1% |
| 105 | 123456789 | <1% |
| 106 | 123456789 | <1% |
| 107 | 123456789 | <1% |

- Excluded search approaches
- Publications
- Excluded from Similarity Report
- Small matches (less than 25 words)
- Excluded sources
- None