



**PROGRAM STUDI S1 AKUNTANSI INTAKE DIII  
FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS ANDALAS**

**SKRIPSI**

**PENGARUH KAPABILITAS AUDIT INTERNAL TERHADAP  
IMPLEMENTASI AUDIT BERBASIS RISIKO PADA  
INSPEKTORAT PROVINSI SUMATERA BARAT**

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## **ABSTRACT**

*This study aims to analyze the effect of internal audit capability on the implementation of risk-based internal audit at the Inspectorate of West Sumatra Province. The background of this research is based on the importance of risk management and the strengthening of supervisory functions in public sector organizations, as well as the gap between the capability level of the Government Internal Supervisory Apparatus (APIP) and the implementation of risk-based internal audit. This study employs a quantitative approach with an explanatory research design. Data were collected through questionnaires distributed to all internal auditors at the Inspectorate of West Sumatra Province using a total sampling technique, with 59 respondents. Data analysis was conducted to examine the relationship between internal audit capability, the independent variable, and the implementation of risk-based internal audit, the dependent variable. The results are expected to show that higher internal audit capability leads to more effective implementation of risk-based internal audit. This study is expected to contribute theoretically to the development of public sector accounting and provide practical insights for improving supervision quality and governance in government organizations.*

