

ABSTRACT

Bureaucratic Reform is a program expected by the Government to answer the challenges of the Industrial Revolution 4.0. Periodic monitoring and evaluation by the auditor are needed to determine the progress of the results of the implementation of Bureaucratic Reform. The value of the Bureaucratic Reform of the Indonesian Institute of Sciences (LIPI) has never reached the specified target, so it needs to be studied from the aspect of auditor performance and integrated information system design. The research tries to examine first whether the factors consisting of Good Governance, Application of Information Technology, Competence Development, and Communication of Internal Audit affect the Performance of Auditors in the LIPI environment; and secondly, how to design an integrated information system for follow-up examination results based on factors that affect the performance of auditors in the LIPI environment.

The research method used is quantitative through Structural Equation Modeling (SEM) with Confirmatory Factor Analysis (CFA) analysis method. The research model was developed from the internal control principles of the Committee of Sponsoring Organization of The Treadway Commission (COSO) which aims to obtain effective and efficient operations, asset security, reliable financial reports, and compliance with applicable rules and regulations.

The results show that the factors that positively affect auditor performance are Good Governance 0.332 with a positive direction, Application of Information Technology 0.249 with a positive direction, Competence Development 0.169 with a positive direction, and Internal Audit Communication 0.326 with a positive direction. The design of an integrated information system for the follow-up of audit results can support the acceleration of auditor performance by increasing the response time and report time. The design of this integrated system consists of Context Diagram Design, Level 0 DFD Design, Entity Relationship Diagram (ERD) Design, and System Interface Design.

The design of an integrated information system on the Follow-up of Examination Results can provide efficiency by speeding up the completion time of follow-up examination results from 78 days to a maximum of 60 days and follow-up audit results from 13 days to a maximum of 7 days. Suggestions for further research are the use of other factors to measure performance at LIPI, as well as developing information system designs for follow-up audit results and other types of audits.

Keywords: *Auditor Performance, Good Governance, Integrated Information System.*