

## ANALYSIS OF THE IMPLEMENTATION OF THE INTERNAL AUDIT PROCESS AT LAZISMU

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### ABSTRACT -

*Zakat institutions are expected to be able to collect more zakat funds because they see that the existing potential has not been maximized and can be collected. Zakat institutions operate with effective and efficient principles. The role of internal audits that conduct periodic assessments of the effectiveness and operational efficiency of zakat institutions is important. This study aims to analyze the process of implementing internal audit carried out by the Central Lazismu. The research methodology uses qualitative methods. The method was chosen to explore the object of research in depth. Data collection uses the interview method using the triangulation method, which involves 3 informants, namely the head of the Audit Division as the audit implementer and the City lazismu as the audit object.*

*The results of the study explain that structurally, the central government does not have an internal audit division in its organizational structure. But audit activities. However, the internal audit is carried out by the Sharia Supervisory Board, the Financial Supervisory and Supervisory Institution (LPPK) in the Muhammadiyah organization, the KAP Audit, and the Sharia Audit. These audit activities are quite significant in providing control and development for your lazismu.*

*Development and evaluation activities are carried out at regular work meetings, which are carried out regularly every 3 months. The meeting was held to explore whether performance has been achieved or not and to make improvements to the performance system or the results of performance achievements.*

*In the risk management process, several control activities have been carried out such as cash control and reporting. It can be concluded that control activities have been implemented in several activities, but have not implemented formal documents related to risk management.*

**Keywords:** Zakat, Internal Audit, Risk Management

### ABSTRACT

*Lembaga zakat diharapkan bisa menghimpun dana zakat lebih banyak karena melihat potensi yang ada belum maksimal bisa dihimpun. Lembaga zakat beroperasi dengan prinsip efektif dan efisien. Peran internal audit yang melakukan pengakajian berkala terhadap efektifitas dan efisiensi operasional lembaga zakat menjadi penting. Penelitian ini bertujuan untuk menganalisis proses pelaksanaan audit internal yang dilaksanakan oleh lazismu Pusat. Metode penelitian menggunakan metode kualitatif. Metode dipilih untuk mengeksplorasi mendalam objek penelitian. Pengumpulan data menggunakan metode wawancara dengan menggunakan metode triangulasi yaitu melibatkan 3 informan yaitu pimpinan Divisi Audit sebagai pelaksana audit dan lazismu Kota sebagai objek audit.*

*Hasil penelitian menjelaskan bahwa Secara struktur lazismu pusat belum memiliki divisi audit internal dalam struktur organisasinya. Tetapi kegiatan audit. Tetapi lazismu sudah secara rutin melaksanakan audit yang dilaksanakan oleh pengurus pusat Muhammadiyah Tetapi audit internal dilakukan oleh Dewan Pengawas Syariah, Lembaga Pembina dan Pengawas*

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*Keuangan (LPPK) dalam organisasi Muhammadiyah, Audit KAP, dan Audit Syariah. Kegiatan audit tersebut cukup signifikan dalam memberikan pengendalian dan Pengembangan bagi kelembangan lazismu.*

*Kegiatan Pengembangan dan evaluasi dilaksanakan pada rapat kerja rutin, yang dilaksanakan secara rutin dalam 3 bulan sekali. Raker dilaksanakan untuk mengaluasi apakah kinerja sudah tercapai atau belum dan dilaksanakan perbaikan atas system kinerja atau hasil capaian kinerjanya.*

*Padaa proses manajemen risiko sudah dilaksanakan beberapa kegiatan pengendalian seperti pengendalian kas dan laporan. dapat disimpulkan bahwa aktifitas pengendalian sudah diterapkanpada beberapa aktifitas, tetapi belum menerapkan dokumen formal terkait manajemen risiko.*

**Keywords:** Zakat, Internal Audit, Management Risk

## INTRODUCTION

Internal audit function though as a support division at level 3 or support division, but own important role in repair system management. audit function is give solution to the management processes implemented organization institution or agency business to be able to operate in a way effective and efficient (The Institute of Internal Auditors, 2024).

Existence growing zakat institutions rapidly, the amount of zakat funds that were successfully collected collected show significant numbers. Seeing existing potential, zakat institutions still own potential big For develop in zakat fund collection. Potential development the amount of zakat funds that can be collected by institutions also still big. The more large amount of zakat funds that were successfully collected collected will the more big potential in improvement aspect social and economic public layer lower (Baznas, 2019). Organizational development zakat managers need to directed to be able to operate in a way effective and efficient as well as capable achieve the set organizational targets (President of the Republic of Indonesia, 2011). Great potential the need supported by the system robust management, with internal audit providing solutions to problems faced by the organization.

Internal audit ensures objective organization achieved and ensured availability adequate control For prevent potential possible losses arise in operational organization (Standard, 2016). In the research Erfan (Erfiansyah & Kurnia, 2018) internal audit plays a role significant to quality reporting finance. Increasingly Good the role of internal audit is increasing Good quality reporting finance. no only aspect reporting finance aspect others will also own better quality good. This is another process will affected positive.



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Activity internal audit management is activity main in organization internal audit unit. This section ensure allocation source Power Can allocated so that it can optimally utilized in internal audit activities during the period and ensure recommendation repair Can implemented by management.

So that activity This need evaluated in a way periodically effectiveness management management. In research Erfan internal audit plays a role significant to quality reporting finance. Increasingly Good the role of internal audit is increasing Good quality reporting finance. no only aspect reporting finance aspect others will also own better quality good. This is another process will affected positive

## LITERATURE REVIEW

Zakat is Zakat is obligatory assets issued by a Muslim or business entity For given to those entitled accept it in accordance with Islamic law. Zakat management is activity planning, implementation and coordination in collection, distribution, and utilization of zakat. (Indonesia, 2014)

### Types of Audits for Zakat Institutions

In order to ensure the governance of zakat institutions operates with effective and efficient, as well as capable guard accountability public , zakat institutions are examined with a number of Audit activities include: Sharia audits, financial audits, internal audits and other audits. like from organization the mother Foundation and In addition to internal audit, the Zakat Institution also has obligation checked with sharia audit. Sharia audits are carried out by the audit team from Inspectorate of the Ministry of Religion of the Republic of Indonesia (Cholifah et al., 2022) .

### Financial audit

Financial auditing in institution Islamic education is instrument important that is not only functioning as tool internal control, but also as guarantee on accountability, transparency, and efficiency in management of funds sourced from from people. Funds such as zakat, infaq, alms, and waqf own high spiritual and social dimensions, so that its management must fulfil sharia principles and standards professional financial auditing No only need technical, but also responsible moral responsibility inherent in management finance Islamic education. Therefore that, strengthening sharia- based audit



system becomes integral part in realizing governance credible, transparent and sustainable Islamic education (Tanjung, Nurjannah, Noviarita, & Romlah, 2025) .

### Internal Audit

Internal Audit is audit team consisting of the team that comes from from within the organization. The number of auditors available to be assigned For conducting audits at the office branches located far apart. The resources owned by the internal audit organization consist of source Power human resources and funding. Source of funds This will utilized in a way maximum so that the audit objectives of organization Can achieved.

### Audit stages

Audit Division in implementation of the audit a number of stages, stages implemented For accommodate all over audit stages in period annual or a number of year.

### Planning

Audit planning consists of from plan audit activities in period One year. Activities This started with map audit needs in the branches and divisions owned. Needs the customized with availability source existing power.

Audit planning is planning assignment. Activities This plan One assignment consisting of from paper work, planning objects examined and division task between auditors. In general audit stages consist of from Planning, Implementation and Reporting.

### Implementation

The implementation of the audit is activity testing to data and tools evidence received by the auditor. Next, the auditor will make reporting on implementation of audits. Implementation of this audit produce a report containing findings and recommendations, which will followed up by management in form repair system management.



## Reporting

Reporting is activities serve report on audit implementation .

## METHODOLOGY

Study This aim For analyze Implementation of the internal audit process owned / applied by Lazismu Pusat. Qualitative method chosen For dig more in practice control management in prevent potential fraud. Data collection was carried out with use interview in-depth and structured with use guide interview. Research This use approach triangulation. Triangulation method according to ( Ahyar et al. 2020) is combining data and information from various source. Merge a number of source aim For verify information For get truth information from a number of source (Sari, Rustam, & Yunita, 2021)

## RESULTS AND DISCUSSION

### Audit Activities

In a way organization structure at lazismu, Not yet have an internal audit division in structure organization. But audit activities. But lazismu Already routinely carry out audits, that carried out by the management Muhammadiyah center But internal audits are carried out by the Sharia Supervisory Board, the Advisory and Supervisory Institution Finance (LPPK) in Muhammadiyah organisation, KAP Audit, and Sharia Audit. These audit activities Enough significant in give control and development for management lazismu.

Internal audit activities in Islamic banks is a separate division (Anam, 2019), while Internal Audit at the central BAZNAS and Regional Baznas is a separate division or at least as the Functions of ((BAZNAS), (BI), & (IsDB), 2021). Formation of special divisions This For guard independence in audit implementation.

Development and evaluation activities are implemented at the meeting routine work, which is carried out regularly in 3 months. The work meeting was held For expand whether performance Already achieved or not yet implemented repair on system performance or results achievements its performance.



In the risk management process has implemented a number of activity control like cash control and reporting. can concluded that activities control Already applied to several activities, but Not yet apply related formal documents risk management.

There is Allocation special budget for audit activities, Lazismu Allocate budget for external audit, asistance of the other audits are allocate cost not more than Rp. 2 million, For audits carried out in the other city, cost of accommodation paid by the inviting party. This audit includes audits at regional/ provincial offices and offices region/district. So that regional and local offices Can get audit services from the team center with accommodation covered by the inviting office.

In the research (Kholiq Syafa & Ana Ferawati Ekaningsih, 2015) at the Regency BAZNAS Already there is internal audit team, on duty to inspect Baznas internal activities including inspection to report finance, even though National Alms Agency Regency This No implement external audits in report finance.

Implementation of internal audits, sharia audits and governance in Islamic financial institutions (Minarni, 2013) No absolute replace management in free occurrence crisis but become effective instruments For become supervision. So that sharia audit is an effective instrument for regulators in carry out supervision and is an instrument of accountability Institutional Responses to the Community (Tambunan, 2021). Accountability of Zakat Institutions is capable increase Public trust. The effort of Increase accountability implemented with internal monitoring and control systems.

### **Internal Control**

The institution implements a number of control like apply Standard operational procedures (SOP), SOP compiled aim For prevent occurrence possible losses will arise from operational Institutional management (Tanjung et al., 2025). SOPs are created specifically like There is obligation advance payment reporting activity with certain amount. Policy account payment of funds and aspects others. The Amil or Staff running activities institution with based on the SOP.

### **Improvement Process**



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In the development of Lazismu in the provinces and districts implemented mentoring in the development of management systems. (Anam & Idrus, 2021) Development includes Institutional and financial. There are national standard template of guidelines. Mentoring gives direction, guidance and already there is standard management. In SOP Development, a Standard SOP template is provided which can be shared to area office representative, with adjustment necessary in its implementation (Asare, 2009)

Internal audits play a crucial role in improving an organisation's ability to serve the public interest. While the primary function of internal audit is to strengthen governance, risk management and control processes, its impact goes beyond the organisation itself (The Institute of Internal Auditors, 2024).

## CONCLUSIONS

In the implementation of internal audits, the internal audit function does not yet exist in the organisational structure, and the internal audit process has not been running, but the control process is already running. Internal control is carried out in the form of a working meeting. The application of control over important and material aspects has been implemented. The external audit process is carried out by external parties (Public Accounting Firms) and the central management of Muhammadiyah. Audit activities are sufficient to contribute to the Development of Management and Management of Lazismu.

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