

ABSTRAK

WEWENANG AUDITOR FORENSIK INTERNAL KEJAKSAAN DALAM PENGHITUNGAN KERUGIAN KEUANGAN NEGARA (Studi Putusan Nomor 15/Pid.Sus-TPK/2023/PN.Tjk)

Oleh

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Korupsi merupakan penyalahgunaan uang negara salah satu unsurnya bila telah terjadi kerugian keuangan atau perekonomian negara, untuk mengetahui terjadinya kerugian keuangan negara Auditor Kejaksaan dapat membantu dalam melakukan audit penghitungan kerugian keuangan negara guna memperkuat bukti terjadi tindak pidana korupsi. Namun, sejauh mana auditor dapat mengidentifikasi penghitungan tersebut. Bagaimanakah kewenangan, standar kerja, dan legalitas produk Auditor Kejaksaan dalam melakukan penghitungan kerugian negara pada perkara Tindak Pidana Korupsi, dan Bagaimanakah peran Jaksa dan Auditor Forensik Kejaksaan Tinggi Lampung dalam Putusan Nomor 15/Pid.Sus-TPK/2023/PN.Tjk untuk melakukan pembuktian kerugian keuangan negara dan hambatan dalam melakukan audit.

Penelitian menggunakan pendekatan normatif dengan analisis hukum dengan pendekatan kasus, perundang-undangan, dan konseptual. Datanya dikumpul melalui studi kepustakaan dan wawancara dengan narasumber terdiri dari Jaksa Penuntut Umum, Jaksa Penyidik, Auditor Internal Kejaksaan Tinggi Lampung dan Hakim pada Pengadilan Negeri Tanjungkarang. Data dianalisis dengan analisis hukum.

Hasil penelitian menunjukkan penghitungan kerugian keuangan negara oleh Auditor Kejaksaan dilakukan sesuai Standar Operasional Pelaksanaan Kejaksaan. Laporan Hasil Audit memiliki keabsahana dijadikan alat bukti. Pada Putusan Nomor 15/Pid.Sus-TPK/2023/PN.Tjk Jaksa berwenang sebagai Penyidik dan Penuntut. Auditor Kejaksaan Tinggi Lampung mengeluarkan Laporan Hasil Penghitungan Kerugian Keuangan Negara yang dijadikan sebagai alat bukti. Hambatan yang dialami auditor dalam faktor fasilitas dan faktor undang-undang itu sendiri.

Saran dari penelitian ini adalah agar Kejaksaan menegakkan supremasi hukum dengan mengedepankan legalitas terkait wewenang Auditor Internal Kejaksaan dan hendaknya Kejaksaan bersikap profesional dalam menegakkan hukum dengan memberikan sarana dan fasilitas serta dilakukan pemetaan secara pasti.

Kata Kunci : Kewenangan Auditor, Kejaksaan , Kerugian Keuangan Negara

ABSTRACT

THE ROLE AND AUTHORITY OF THE PROSECUTOR'S INTERNAL FORENSIC AUDITOR IN CALCULATING STATE FINANCIAL LOSSES (Study Decision Number 15/Pid.Sus-TPK/2023/PN.Tjk)

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Corruption is the misuse of state money, one of the elements of which is if there has been a loss to the state's finances or economy, to determine the occurrence of state financial losses, the Prosecutor's Office Auditor can assist in carrying out an audit of the calculation of state financial losses to strengthen evidence that a criminal act of corruption has occurred. However, the extent to which the auditor can identify these calculations. What is the authority, work standards and legality of the Prosecutor's Auditor's products in calculating state losses in Corruption Crime cases, and what is the role of the Prosecutor and Forensic Auditor of the Lampung High Prosecutor's Office in Decision Number 15/Pid.Sus-TPK/2023/PN.Tjk in carrying out proof of state financial losses and obstacles in conducting audits.

The research uses a normative approach with legal analysis using case, statutory and conceptual approaches. The data was collected through literature study and interviews with sources consisting of Public Prosecutors, Investigating Prosecutors, Internal Auditors at the Lampung High Prosecutor's Office and Judges at the Tanjungkarang District Court. Data is analyzed using legal analysis.

The research results show that the calculation of state financial losses by the Prosecutor's Office is carried out in accordance with the Prosecutor's Office Operational Standards. The Audit Result Report has the validity of being used as evidence. In Decision Number 15/Pid.Sus-TPK/2023/PN.Tjk the Prosecutor has the authority to act as Investigator and Prosecutor. The Lampung High Prosecutor's Office auditor issued a report on the results of calculating state financial losses which was used as evidence. The obstacles experienced by auditors are in terms of facility factors and the law itself.

The suggestion from this research is that the Prosecutor's Office should uphold the supremacy of the law by prioritizing legality regarding the authority of the Prosecutor's Internal Auditor and that the Prosecutor's Office should act professionally in enforcing the law by providing tools and facilities and carrying out definite mapping.

Keywords: Auditor's Authority, Prosecutor's Office, State Financial Losses.