

Analisis peran fungsi internal audit dalam penerapan strategi anti fraud Bank Indonesia : studi kasus PT Bank x Persero Tbk = Analysis of internal audit function on implementing bank indonesia s anti fraud strategy : case study of PT Bank X Persero Tbk

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Abstrak

Penelitian ini membahas strategi anti fraud Bank Indonesia dan peranan internal audit Bank X dengan menggunakan metode studi kasus. Hasil penelitian menunjukkan perlu dilakukan evaluasi dan perbaikan atas strategi anti fraud Bank Indonesia terkait dengan manajemen risiko dan sistem pengendalian intern. Internal Audit Bank X telah memiliki peran penting dalam strategi anti fraud, terutama pada: pilar II (surprise audit dan surveillance system); pilar III (investigasi, pelaporan, dan sanksi); pilar IV (pemantauan, evaluasi dan tindak lanjut); dan dalam proses manajemen risiko dengan penerapan risk-based audit. Terakhir, Internal Audit Bank X juga memiliki peran sebagai fungsi koordinasi strategi anti fraud.

.....This research analyze anti fraud strategy set by Bank Indonesia and the role of Bank X internal audit function by using a case study method. Based on the research results, anti fraud strategy needs to be evaluated and improved in respect to risk management dan good corporate governance. Internal Audit Bank X has played an important role in anti fraud strategy, especially on: pillar II (surprise audit and surveillance system); pillar III (investigations, reporting, and sanctions); pillar IV (monitoring, evaluation, and follow-up); and in the risk management process with the implementation of risk-based audit. Internal Audit also plays a role as coordination function of anti fraud strategy.