

Studi tentang kompetensi auditor intern dalam rangka pencapaian misi dan visi Departemen Audit Intern Bank Indonesia = Study about internal auditor competency toward the mission and vision achievement of the Internal Audit Department at Bank Indonesia / Dody Danindra

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Abstrak

ABSTRAK

Tesis ini membahas mengenai kompetensi yang dimiliki auditor intern saat ini, dalam proses melaksanakan tugasnya sebagai internal auditor, untuk mencapai misi dan visi yang telah ditetapkan oleh Departemen Audit Intern Bank Indonesia. Metode yang digunakan dalam penelitian ini adalah metode kualitatif dengan disain deskriptif. Hasil penelitian menunjukkan bahwa kompetensi auditor belum dapat mewujudkan dengan baik, misi dan visi Departemen Audit Intern Bank Indonesia yang mencakup profesionalisme auditor dan pemenuhan standar internasional audit intern. Auditor intern belum memahami secara lebih mendalam terhadap proses bisnis di departemen lain di Bank Indonesia. Kompetensi teknis yang dimiliki auditor antara lain, pemahaman mengenai governance dan risk management, belum diimplementasikan dengan baik dalam pelaksanaan audit. Lebih lanjut, persyaratan pemenuhan kompetensi belum didukung dengan adanya threshold kompetensi yang wajib dimiliki auditor intern dan pengembangan auditor intern belum dilakukan sesuai prioritas kebutuhan audit. Semua itu membutuhkan komitmen seluruh pihak di Departemen Audit Intern Bank Indonesia.

ABSTRAK

This thesis discusses about currently competency of internal auditors in the process of carrying out his duties as internal auditor, to achieve the mission and vision that has been set by the Internal Audit Department at Bank Indonesia. The method used in this research is qualitative method with descriptive design. The results showed that the competence of the auditor has not been able to realize the mission and vision of the Internal Audit Department at Bank Indonesia, which includes professionalism of auditors and internal audit compliance with international standards. Internal auditors do not understand in more depth the business processes in other departments at Bank Indonesia. Technical competence of auditors, among others, an understanding of the governance and risk management, has not been implemented properly in the audit processes. Furthermore, compliance with the requirements of competence has not been supported by the competence threshold that must be owned by the internal auditor and internal auditor development has not performed according to the priorities of

the audit requirement. All of this requires the commitment of all parties in the Internal Audit Department at Bank Indonesia.