

## Audit atas beban operasional reksa dana “X Indo V Fund” yang dikelola oleh PT X = Audit for operating expenses of mutual funds “X Indo V fund which managed by PT X

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### Abstrak

[Laporan ini membahas mengenai audit atas beban operasional yang diterapkan untuk reksa dana X Indo V Fund, sebuah reksa dana yang dikelola oleh PT X. Pembahasan meliputi pembahasan teori dan deskripsi mengenai proses audit atas beban operasional pada reksa dana X Indo V Fund, dan pembahasan teori mengenai reksa dana serta biaya operasional terkait pengelolaan reksa dana. Hasil audit menunjukkan terdapat beberapa kelemahan pada sistem dan pencatatan beban operasional pada reksa dana X Indo V Fund. Akan tetapi, setelah tim audit melakukan pengujian sebagai solusi mitigasi risiko dari kelemahan tersebut, laporan keuangan reksa dana X Indo V Fund diberi opini wajar tanpa pengecualian. Adapun rekomendasi dari laporan magang ini adalah agar sistem pencatatan di Bank Kustodian Y ditingkatkan kualitasnya dengan menggunakan aplikasi akuntansi dengan fitur timbal balik yang aktif dan pemberian pelatihan kepada staf akuntan di Bank Kustodian Y mengenai penggunaan aplikasi akuntansi sehingga risiko kesalahan input dapat dihindari., This report discusses the audit of operating expenses for mutual funds X Indo V Fund, a mutual fund which managed by PT X. The discussion covers the theory and descriptive explanation about the auditing process for operating expenses of mutual funds X Indo V Fund, and the theory explaining about mutual funds and its operating expenses as well. The audit results showed that there were some weaknesses for the system and the recording of operating expenses. However, based on the in-depth analysis and examinations of risk mitigations done by audit team for mutual funds X Indo V Fund, the financial statements of mutual funds X Indo V Fund has been given as an unqualified opinion. In regards to the weaknesses that audit team found in this client, this report recommends Custodian Bank Y to upgrade its accounting software system to the version which featured active feedback and to give additional and adequate training to its accounting staff in using the accounting software application. Hence, the risk of error in inputting information to the system can be prevented.]