

Analisis pelaksanaan risk based internal audit (RBIA) di Inspektorat Jenderal Kementerian Perindustrian = Analysis of application of risk based internal audit (RBIA) in Inspectorate General of the Ministry of industry

Pardede, Tiurma Juliani, author

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Abstrak

Penelitian deskriptif kualitatif ini bertujuan untuk mengetahui faktor-faktor yang menghambat pelaksanaan Risk Based Internal Audit RBIA dan perencanaan audit dengan pendekatan risiko di Inspektorat Jenderal Kementerian Perindustrian. Penelitian ini menggunakan kuesioner dan checklist tingkat kematangan risiko, wawancara, serta simulasi pemeringkatan risiko sederhana. Penghambat pelaksanaan RBIA secara optimal yaitu: sumber daya manusia; waktu audit; software audit; komitmen pimpinan; prioritas risiko; penilaian risiko; peraturan, prosedur, dan kebijakan; audit; serta monitoring dan evaluasi. Penghambat perencanaan audit dengan pendekatan risiko secara optimal yaitu: faktor risiko; auditor tidak berpartisipasi dalam rapat pembahasan faktor risiko; serta auditor tidak mengevaluasi ulang faktor risiko. Kata kunci: Faktor penghambat pelaksanaan RBIA; faktor penghambat perencanaan audit dengan pendekatan risiko; faktor risiko; kementerian perindustrian; manajemen risiko; program kerja pengawasan tahunan; risk based internal audit RBIA ; sistem pengendalian internal.

This qualitative descriptive study aims to determine the factors that hinder the implementation of Risk Based Internal Audit RBIA and planning the audit with risk approach in the Inspectorate General of the Ministry of Industry. This study is using questionnaires, checklists of risk maturity level, interviews, and simple risk scoring simulation. The study shows that inhibiting optimal implementation of RBIA are human resources audit time audit software management commitment risk priority risk assessment regulations, procedures, and policies audit and monitoring and evaluation. Inhibiting the audit plan using risk approach run optimally are the risk factors auditor does not participate in the meeting discussion of the risk factors and the auditor are not re evaluate risk factors, etc. Keywords Annual supervision work program internal control system ministry of industry obstacles in implementing RBIA approach obstacles in implementing risk based audit planning risk factor risk management risk based internal audit RBIA.