

Peran audit internal dalam penerapan program pencegahan dan pendeteksian kecurangan (fraud): studi kasus pada PT. XYZ = The role of internal audit in implementation of fraud prevention and detection program: a case study in PT. XYZ

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Abstrak

Kerangka kerja konseptual mengenai praktik Audit Internal telah dikeluarkan oleh The Institute of Internal Auditor dimana Auditor Internal harus memiliki pengetahuan yang memadai untuk mengevaluasi risiko fraud dan cara organisasi mengelola risiko tersebut. Sehingga Audit Internal turut mempunyai peran dalam mencegah dan mendeteksi fraud. Walaupun pencegahan dan pendeteksian fraud merupakan tanggung jawab manajemen perusahaan, Auditor Internal diharapkan dapat melakukan dua hal tersebut sebagai bagian dari pelaksanaan tugas manajemen.

Penelitian ini mengkaji penerapan program pencegahan dan pendeteksian fraud serta peran Audit Internal dalam mendukung efektivitas Fraud Management Program yang ada di perusahaan dengan metode penelitian kualitatif deskriptif dan pendekatan studi kasus. Observasi, wawancara dan studi dokumentasi digunakan dalam proses pengumpulan data.

Hasil penelitian ini menjelaskan bahwa manajemen telah memiliki struktur pengendalian yang cukup baik dalam pencegahan dan pendeteksian fraud dan Audit Internal sudah berperan secara menyeluruh dalam semua komponen pembentuk effective Fraud Management Program.

.....Internal Audits Professional Practices Framework has been issued by The Institute of Internal Auditors, stated that Internal Auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the organization. Thus, Internal Audit also has a role in fraud prevention and detection. Although the responsibility in fraud prevention and detection addressed to the management, Internal Audit is expected to conduct those activities as part of the managements task force.

This study examines the application of fraud prevention and detection program and the role of Internal Audit in improving the effectiveness of Fraud Management Program in place by using qualitative descriptive research method and using case study approach. Observation, interview and documentation studies are used in data collection method.

As result explains that currently the management already has sufficient control structure in preventing and detecting fraud and Audit Internal has played a comprehensive role in all components that forming the effective Fraud Management Program.