

# Analisis Pengendalian Internal dan Manajemen Risiko, serta Peran Internal Audit dalam Proses Manajemen Risiko PT. Reasuransi ABC = Analysis of Internal Control and Risk Management, then Role of Internal Audit in Risk Management at PT. Reinsurance ABC.

Letizia Prima, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20497301&lokasi=lokal>

---

## Abstrak

Penelitian ini bertujuan menganalisis peran internal auditor dalam pengendalian internal dan manajemen risiko PT. Reasuransi ABC, serta memberikan saran perbaikan untuk meningkatkan peran internal audit dalam manajemen risiko sehingga dapat meningkatkan pengendalian internal PT. Reasuransi ABC. Penelitian ini menggunakan metode deskriptif kualitatif. Metode tersebut menjelaskan peran audit internal PT. Reasuransi ABC dalam pengendalian internal dan manajemen risiko yang dinilai berdasarkan ISO 31000:2009, COSO-ERM Integrated Framework dan standar internasional praktik profesional audit internal (IPPF) oleh Institut Auditor Internal (IIA). Hasil analisis menunjukkan audit internal telah melakukan perannya dalam membantu manajemen mencapai tujuan, visi, dan misinya dengan aktivitasnya yaitu melakukan penilaian atau asurans dan konsultasi terhadap pengendalian internal dan manajemen risiko perusahaan. Namun, Teknis penilaian atau asurans dan konsultasi audit internal PT. Reasuransi ABC saat ini masih perlu ditingkatkan mulai dari perencanaan audit sampai tindak lanjut hasil audit. Peran audit internal dalam pengendalian internal juga perlu ditingkatkan terutama dalam aktivitas operasional PT. Reasuransi ABC. Audit internal juga melakukan perannya dalam manajemen risiko perusahaan yaitu menilai dan memberikan evaluasi serta rekomendasi proses manajemen risiko namun perlu ditingkatkan komunikasi, konsultasi, dan koordinasi serta implementasi proses implementasi manajemen risiko PT. Reasuransi. Sehingga, diharapkan audit internal berperan sebagai lini pertahanan ketiga. Audit internal PT. Reasuransi ABC nantinya hanya melakukan pemeriksaan terhadap risiko-risiko signifikan dan proses manajemen risiko menjadi dasar pelaksanaan audit dalam Risk Based Internal Audit (RBIA).

.....This study aims to analyze role of internal audit in internal control and risk management of PT. Reinsurance ABC, as well as provide suggestions for improvement the role of internal audit in risk management. This study used descriptive qualitative method. The method explains role of internal audit in internal control and risk management is assessed based on ISO 31000:2009, COSO-ERM Integrated Framework and International Standards of Internal Audit Professional Practice (IPPF) by Institute of Internal Auditors (IIA). The results of the analysis show that the internal audit has carried out their role in helping management achieve company's goals, vision and mission with their activities that conduct an assessment or assurance and do consulting on internal control and risk management of the company. However, the technical assessment or assurance and internal audit's consultation of PT. Reinsurance ABC currently still needs to be improved starting from audit planning to follow-up the audit results. The role of internal audit in internal control also needs to be improved, especially in the operational activities of PT. Reinsurance ABC. Internal audit also carries out their role in corporate risk management, they asses and provide evaluations and recommendations on risk management processes, but their role needs to be improved in communication, consultation and coordination regarding the process and implementation of risk management at PT. Reinsurance ABC. Thus, internal audit will be expected to act as the third line of

defense. PT. Reinsurance ABC will only examine significant risks and use the risk management process as the basis for conducting audit in Risk Based Internal Audit (RBIA).