

# Penerapan Audit Internal Berbasis Risiko (Risk Based Internal Audit) Pada Kondisi Pandemi Corona Virus Diseases Studi Kasus Pada Lembaga Penjamin Simpanan (LPS) = The Implementation of Risk Based Internal Audit During The Corona Virus Diseases Pandemic Conditions Case Studies Indonesia Deposit Insurance Corporation (IDIC)

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## Abstrak

Penelitian ini membahas tentang penerapan audit internal berbasis risiko (Risk Based Internal Audit – RBIA), khususnya pada kondisi pandemi Virus Corona di Lembaga Penjamin Simpanan (LPS). Pemerintah bersama regulator telah mengeluarkan berbagai kebijakan sebagai upaya pemulihan ekonomi Indonesia. Penurunan kinerja Bank selama pandemi dan perluasan wewenang LPS menimbulkan peningkatan profil risiko LPS. Kondisi ini mendorong LPS untuk memperkuat pelaksanaan audit internal melalui pendekatan audit internal berbasis risiko (risk based internal audit – RBIA). Penerapan RBIA pada beberapa area yang berisiko akan memperkuat dan meningkatkan efektivitas pelaksanaan fungsi dan tugas lembaga. Pada masa pandemi, terdapat beberapa area yang menjadi prioritas, antara lain:

Penerapan RBIA pada proses pengelolaan likuiditas dana LPS, khususnya terkait pendanaan dalam rangka melaksanakan fungsi lembaga.

Penerapan RBIA pada proses penerimaan dan pengelolaan data dan informasi, khususnya terkait data dan informasi dalam rangka memutuskan penyelamatan Bank Selain Bank Sistemik (BSBS).

.....This research discusses about the implementation of risk-based internal audit (RBIA), especially during the Corona Virus pandemic study case at Indonesia Deposit Insurance Corporation (IDIC). The government and regulators have issued various policies, regulations to restore the Indonesian economy. Declining in Bank performance and the expansion of IDIC powers led to an increase in the risk profile of IDIC. This condition encourages IDIC to strengthen internal audit through risk based internal audit (RBIA) approach. The application of RBIA in several areas at risk will strengthen and increase the effectiveness of the implementation of the functions and tasks of the institution. During a pandemic, there are several priority areas, among others:

Implementing RBIA in IDIC liquidity management process, particularly in relation to funding in order to carry out corporate functions.

Implementing RBIA in the process of receiving and managing data and information, particularly in relation to data and information in order to decide to save banks other than systemic banks.