

Fraud risk assessment dalam perencanaan audit pada satuan pengawasan intern (Studi kasus pada perusahaan transportasi) = Fraud risk assessment in audit planning at the internal audit unit (Case study of transportation companies).

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Abstrak

Tujuan penelitian ini adalah menilai tingkat maturitas dari program fraud risk management PT X pada tingkat korporat, menyusun matriks fraud risk assessment dengan mengidentifikasi skema risiko fraud yang mungkin terjadi, melakukan penilaian dari risiko fraud (fraud risk assessment), dan menyusun Program Kerja Pengawasan Tahunan (PKPT) pada Sub Direktorat Satuan Pengawasan Intern PT X. Dalam penelitian ini menggunakan penelitian kuantitatif maupun kualitatif (mix method) dengan tipe penelitian deskriptif. Data primer diperoleh melalui hasil pengamatan dan wawancara pada pejabat terkait untuk menilai tingkat maturitas fraud risk assessment, dan data sekunder diperoleh melalui dokumen kebijakan maupun laporan internal perusahaan. Dari hasil penelitian didapatkan bahwa tingkat maturitas fraud risk management PT X sebesar 9,98 dari 45 atau sebesar 22,2%. Berdasarkan penilaian fraud risk assessment teridentifikasi 38 skema risiko fraud dengan tingkat residual risk terdiri dari 11 low risk, 11 medium risk dan 14 high risk. Atas fraud risk assessment PT X menghasilkan 11 kegiatan pelaksanaan pengawasan internal dengan total hari pengawasan sebanyak 584 hari pengawasan yang harus dilakukan dalam 1 tahun pengawasan pada Kantor Pusat dan SBU Transbusway.

.....The purpose of this study is to assess the maturity level of PT X's fraud risk management program at the corporate level, compile a fraud risk assessment matrix by identifying possible fraud risk schemes, conducting fraud risk assessments (fraud risk assessment), and compiling the Annual Supervision Work Program at the Sub Directorate of Internal Supervision Unit PT X. In this study using quantitative and qualitative research (mix method) with descriptive research types. Primary data is obtained through observations and interviews with relevant officials to assess the fraud risk assessment maturity level, and secondary data obtained through policy documents and company internal reports. From the results of the study it was found that the PT X fraud risk management maturity level was 9.98 of 45 or 22.2%. Based on the fraud risk assessment assessment identified 38 fraud risk schemes with a residual risk level consisting of 11 low risk, 11 medium risk and 14 high risk. PT X's fraud risk assessment resulted in 11 internal supervision activities with a total of 584 days of supervision that must be carried out within 1 year of supervision at the Head Office and SBU Transbusway.