

Evaluasi Pelaksanaan Penugasan Remote Assurance Internal Audit Selama Pandemi COVID 19 di PT Bank X = Evaluation of The Remote Assurance Internal Audit Implementation During The COVID 19 Pandemic at PT Bank X

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Abstrak

Pandemi COVID-19 yang terjadi secara global pada awal tahun 2020 telah menyebabkan perubahan pada berbagai aspek termasuk pola kerja. Selama periode pandemi 2020-2022, hampir semua aktivitas operasional bisnis dilakukan secara daring dan dari rumah (work from home). Situasi tersebut juga terjadi pada pekerjaan penugasan audit internal, dimana auditor tidak bisa melaksanakan audit di lokasi auditee. Atas situasi dan kondisi tersebut, maka Internal Audit (IA) menerapkan pelaksanaan audit menggunakan metode remote audit dengan mengacu pada International Professional Practices Framework (IPPF). Tujuan penelitian ini adalah untuk mengevaluasi implementasi remote audit yang dilaksanakan oleh IA dengan menggunakan pendekatan remote audit yang disusun oleh Institute of Internal Audit (2020) selama masa pandemi berlangsung. Penelitian menggunakan metode kualitatif dengan mengambil unit analisis di sebuah bank swasta di Indonesia, khususnya di Departemen Network & Operation Audit pada divisi IA. Hasil penelitian menunjukkan perlu adanya penyesuaian cara kerja agar kualitas remote audit tidak menurun dibandingkan ketika full onsite audit antara lain komunikasi awal pada saat kick-off meeting perlu menjelaskan tata cara pelaksanaan remote audit, analisis yang lebih mendalam pada saat review dokumen, penyesuaian audit plan, prosedur audit, dan audit test. Untuk ke depannya pelaksanaan audit dapat dilakukan secara hybrid namun dengan beberapa penyesuaian pada prosedur audit.

.....The COVID-19 pandemic that occurred globally in early 2020 has caused changes in various aspects including working style. During the 2020-2022 pandemic period, almost all business operational activities were carried out online and working from home. This condition also occurs in internal audit assignment work, where the auditor cannot carry out an audit at the auditee's location. Based on these situations and conditions, the Internal Audit (IA) implemented an audit using the remote audit method with reference to the International Professional Practices Framework (IPPF). The purpose of this study is to evaluate the implementation of remote audits carried out by IA using the remote audit approach prepared by the Institute of Internal Audit (2020). The study used a qualitative method by taking a unit of analysis at a private bank in Indonesia, particularly in the Network & Operations Audit Department in the IA division. The results of the study show that the auditor needs to make adjustments to the way of working so audit quality does not decrease during a remote audit compared to a full onsite audit, including initial communication at the kick-off meeting, more in-depth analysis of document reviews, adjustments to audit plans, procedures audits, and test audits. In the future, the audit can be carried out in a hybrid manner but with some adjustments to audit procedures.