

## Evaluasi Prosedur Audit Pengujian Pengendalian oleh KAP RA atas Aktivitas Pinjaman PT KAS = Evaluation of Test of Control on PT KAS Borrowing by KAP RA

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### Abstrak

Laporan magang ini bertujuan untuk mengevaluasi pelaksanaan prosedur pengujian pengendalian atau Test of Control yang dilakukan KAP RA atas proses pinjaman (borrowing) dari PT KAS. PT KAS merupakan perusahaan yang bergerak di industri jasa keuangan. Evaluasi dilakukan dengan cara membandingkan kesesuaian antara prosedur yang dilakukan KAP RA dan Standar Audit (SA) serta kerangka evaluasi berdasarkan teori audit. Evaluasi proses pengujian pengendalian dilakukan untuk tiga tahapan proses yaitu pemahaman atas pengendalian internal klien, penilaian dan respon terhadap risiko pengendalian, dan penilaian akhir berdasarkan pengujian pengendalian. Atas evaluasi tersebut, disimpulkan bahwa prosedur yang dilakukan KAP RA telah sesuai dengan standar audit dan kerangka evaluasi berdasarkan teori.

.....This internship report aims to evaluate the implementation of the KAP RA's Test of Control procedure for PT KAS' borrowing process. PT KAS is a financial services company. The evaluation is carried out by comparing the conformity between the procedures carried out by KAP RA with the Auditing Standards (SA) and evaluation framework based on audit theory. The evaluation is conducted for three stages of the process, which are understanding the client's internal control, assessing and responding to control risk, and final assessment based on testing of controls. Based on this evaluation, it was concluded that the procedures carried out by KAP RA were in accordance with audit standards and an evaluation framework based on audit theory.