

Analisis peran audit internal terhadap good corporate governance, pengendalian internal, dan manajemen risiko (studi kasus pada PT ABC) = Analysis of internal audit roles in corporate governance risk management and internal control (a case study at PT ABC)

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Abstrak

Penelitian ini bertujuan menganalisis peran audit internal terhadap good corporate governance, pengendalian internal, dan manajemen risiko pada PT ABC. Penelitian ini menggunakan metode observasi dengan deskriptif kualitatif untuk menjelaskan peran audit internal terhadap good corporate governance, pengendalian internal, dan manajemen risiko berdasarkan the Institute of Internal Auditor (IIA) Standard. Hasil penelitian menunjukkan bahwa peran Satuan Pengawasan Internal (SPI) PT ABC sebagai auditor internal terhadap GCG, pengendalian internal, dan manajemen risiko secara umum telah sesuai dengan IIA Standard melalui aktivitas assurance dan konsultasinya. Namun demikian perlu adanya peningkatan peran SPI yang berkaitan dengan tata kelola organisasi, operasi, dan sistem informasi mengenai keandalan integritas informasi keuangan dan operasional, efektivitas dan efisiensi operasional program, pengamanan aset, dan kepatuhan terhadap hukum, peraturan, kebijakan, prosedur, dan kontrak, terutama yang berkaitan dengan risikonya.

*This study aims to analyze the role of internal audit to good corporate governance, internal control and risk management at PT ABC. This study uses the descriptive qualitative observations to elucidate the role of internal audit to good corporate governance, internal control and risk management is based on the Institute of Internal Auditors (IIA) Standard.*

*The result of study indicates that the role of the Satuan Pengawasan Internal (SPI) PT ABC as internal auditors to corporate governance, internal control, and risk management in general has comply with IIA Standards through assurance and consulting activity. However there are need to improve the role of SPI related to organizational governance, operations, and information systems regarding the reliability and integrity of financial and operational information, effectiveness and efficiency of operations and programs, safeguarding assets, and compliance with laws, regulations, policies, procedures, and contracts, particularly with regard to risk.*