

Quality assurance review atas fungsi audit internal berdasarkan standar pelaksanaan fungsi audit intern bank umum pada Bank XYZ = Quality assurance review of the internal audit function based on standar pelaksanaan fungsi audit internal bank umum in Bank XYZ

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Abstrak

Laporan magang ini menggambarkan proses quality assurance review yang dilakukan KAP ABC pada fungsi audit internal Bank XYZ berdasarkan peraturan yang dikeluarkan Bank Indonesia. Laporan ini juga menggambarkan fungsi audit internal yang dimiliki oleh Bank XYZ dan kesesuaianya terhadap Standar Pelaksanaan Fungsi Audit Intern Bank Umum. Proses quality assurance review yang dilakukan oleh KAP ABC secara umum telah sesuai dengan quality assessment manual yang dikeluarkan Institute of Internal Auditors. Hasil review pada fungsi audit internal Bank XYZ menunjukkan adanya ketidaksesuaian, antara lain tidak adanya kebijakan rotasi dan penyimpanan dokumen, serta adanya ketidakkonsistenan dalam implementasi kebijakan audit internal.

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This internship report describe the quality assurance review process conducted by KAP ABC on Bank XYZ's internal audit function based on Bank Indonesia's regulations. This report also describe Bank XYZ's internal audit function and its conformity with Standar Pelaksanaan Fungsi Audit Intern Bank Umum. In general, quality assurance review process conducted by KAP ABC has conform with Institute of Internal Auditors's quality assessment manual. The results of review shows some inconformity related to internal audit policy for auditor rotation and storage of documents. The results of review also shows some incosistencies in the implementation of internal audit policies.