

Pemanfaatan Computer Forensic pada kegiatan Fraud Risk Management: Studi kasus instansi pemerintah XYZ = Utilization of Computer Forensic in Fraud Risk Management activity: Case study government agency of Indonesia XYZ / Andri Rivano

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Abstrak

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Pemanfaatan teknologi informasi (TI), selain membantu suatu instansi pemerintah dalam memotong rantai birokrasi dalam pelaksanaan tugas pokok dan fungsi instansi pemerintah, terkait reformasi birokrasi, juga dapat dimanfaatkan untuk membenah instansi pemerintah. Dalam studi kasus ini dimana sudah dicanangkan suatu kegiatan yang bertujuan membenahi organisasi di instansi pemerintah pusat XYZ, atas instruksi Komisi Pengawas XYZ Pada kegiatan membenah organisasi XYZ tersebut dilakukanlah penelaahan risiko dalam kegiatan fraud risk management dimana salah satu lingkup kerjanya adalah melakukan fraud risk assesment yang dilakukan dengan bantuan forensic technology. Tujuan menggunakan forensic technology adalah untuk menemukan bukti-bukti digital pada sistem komputer dengan mengandalkan kemampuan forensic technology dalam merekonstruksi data dan informasi dari file yang ada maupun yang sudah dihapus. Dengan demikian forensic technology merupakan alat yang tepat untuk membuktikan compliance (kepatuhan), baik kepatuhan terhadap hukum ataupun terhadap kode etik/norma perusahaan, khususnya korupsi. Pimpinan XYZ juga telah menyadari hal ini dan telah memerintahkan untuk menyusun prosedur penggunaan computer forensic sebagai alat audit internal. Pada karya akhir ini dilakukan uji coba untuk membuktikan (proof of concept) bahwa computer forensic yang telah dimiliki saat ini dapat membantu proses penemuan indikasi pelanggaran kode etik/norma, khususnya korupsi. Hasil dari penelitian ini adalah berupa model computer forensic dalam kegiatan fraud risk management pada proses bisnis XYZ beserta draft standard operating procedure (SOP) terkait pelaksanaan computer forensic.

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ABSTRACT

Application of information technology (IT), instead of addition to helping a government agencies in streamlining the bureaucracy in the implementation of the basic tasks and roles of government agencies, relevant bureaucratic reform, also can be used for improvement of government agencies its self. In this case study where already launched an activity that aims to fixing up of government agency of Indonesia XYZ organization, on the instructions of XYZ's regulatory commission.

In the fixing up the XYZ organization conducted review the risk in order to fraud risk management activity that one of scope of work is to do fraud risk assessment using forensic technology. The aim using forensic technolgy is to identify digital evidence on computer systems by relying on the ability of forensic technology in reconstructing the data and information from existing files or deleted. Thus forensic technology is a good tool for proving compliance (adherence), good adherence to the law or the code of ethics/norms of the company, particularly corruption. Chairs of XYZ has also been aware of this and has been ordered to draw up the use of computer forensic procedures as a tool of internal audit.

In this research conducted trials to prove (proof of concept) that computer forensic that has been held at this time can help the process of the invention indicated violations of the code of ethics/norms, particularly corruption. Results of this research is in the form of a model computer forensic in fraud risk management activity in the business process XYZ and draft of standard operating procedure (SOP) related to the implementation of computer forensic., Application of information technology (IT), instead of addition to helping a government agencies in steramlining the bureaucracy in the implementation of the basic tasks and roles of government agencies, relevant bureaucratic reform, also can be used for improvement of government agencies its self. In this case study where already launched an activity that aims to fixing up of government agency of Indonesia XYZ organization, on the instructions of XYZ's regulatory commission.

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