

Analisis proses perencanaan audit intern berbasis risiko (RBIA) di Inspektorat Jenderal Kementerian Agama = Risk based internal audit planning process analysis in general inspectorate ministry of religion

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Abstrak

Penelitian ini bertujuan untuk menganalisis kesesuaian proses perencanaan audit berbasis risiko di Inspektorat Jenderal Kementerian Agama dengan praktik profesional dan standar audit IIA. Penelitian ini menggunakan metode kualitatif dengan desain studi kasus eksplanatoris explaining case study. Penelitian ini menyimpulkan bahwa proses perencanaan audit berbasis risiko di Inspektorat Jenderal Kementerian Agama masih belum optimal dan belum sepenuhnya sesuai dengan standar audit IIA. Kekurangan mendasar bahwa Kementerian Agama belum melakukan manajemen risiko, penilaian risiko dilakukan oleh Inspektorat Jenderal tanpa adanya keterlibatan dari satuan kerja sebagai pihak manajemen. Tidak ada komunikasi dan persetujuan dari Menteri Agama terhadap perencanaan yang dibuat.

This research aims to determine the suitability process of risk based internal audit planning in General Inspectorate Ministry of Religion with professional practices and IIA auditing standards. This research uses a qualitative method with explaining case study design. The result of this research concludes that the process of risk based internal audit planning in General Inspectorate is not working optimally and not fully in accordance with IIA auditing standards. The fundamental shortcomings of Ministry of Religion are there are no risk management and the risk assessment is carried out by the General Inspectorate itself without the involvement of the working unit as a management. And also, there is no communication and approval of the Minister of Religion on the plans.