

Prosedur audit atas loan review pada Bank SBP Indonesia = Audit procedures on loan review in Bank SBP Indonesia

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Abstrak

Laporan ini membahas mengenai prosedur loan review KAP Mulia atas fasilitas kredit oleh Bank SBP Indonesia pada debiturnya. Loan review yang dilaksanakan merupakan audit KAP Mulia atas laporan keuangan Bank SBP Indonesia yang berakhir pada 31 Desember 2016. Pembahasan laporan menitikberatkan prosedur pengisian kertas kerja atas loan review dan mencocokkan segala kelengkapan dokumen kredit atas debitur guna menilai kesesuaian nilai kolektabilitas Bank SBP Indonesia. Loan review atas Bank SBP Indonesia melibatkan 141 sampel debitur. Dapat disimpulkan bahwa kontrol atas debitur sudah cukup baik karena mayoritas nilai yang diberikan KAP Mulia tidak jauh berbeda dengan yang diberikan oleh Bank SBP Indonesia.

.....This report discussed the loan review procedures conducted by KAP Mulia over the loans that were given by Bank SBP Indonesia to their debtors. The loan reviews within this report were part of annual financial audit for the period ended December 31st, 2016. This report emphasized the fulfillment of the loan reviews rsquo working paper and the examination of related credit documents in order to check the suitability of the collectability score reported by Bank SBP Indonesia. A total of 141 samples of debtors were used within this report. It was found that Bank SBP rsquo s control over their debtors were satisfactory as the score discrepancies between the internal and the one provided by KAP Mulia were quite small.