

# Evaluasi pelaksanaan continuous auditing di otoritas jasa keuangan = An evaluation of the implementation of continuous auditing at the financial services authority.

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## Abstrak

Penelitian ini bertujuan untuk membahas evaluasi atas pelaksanaan Continuous Auditing di Otoritas Jasa Keuangan. Penelitian ini merupakan penelitian kualitatif dengan desain diskriptif. Evaluasi atas pelaksanaan CA di Satuan Kerja Audit Internal (SKAI) OJK dengan mengacu pada langkah – langkah implementasi Continuous Auditing Global Technology Audit Guide (GTAG) Continuous Auditing: Coordinating Continuous Auditing and Monitoring to Provide Continuous Assurance tahun 2015, didapatkan informasi bahwa pelaksanaan CA belum dituangkan dalam Rencana Audit, belum ada penentuan indikator CA berdasarkan risiko dan pengendalian berkelanjutan, hasil dari CA belum diinput dalam web. Namun, SKAI OJK telah melakukan koordinasi dengan lini pertama dan kedua atas pelaksanaan CA, melaksanakan CA dengan indikator lain, dan melakukan pelaporan langsung kepada manajemen dan pimpinan. Saat ini CA yang dilakukan oleh SKAI OJK adalah sebagai tools dalam perencanaan dan pelaksanaan audit.

.....This research is aimed to explain the evaluation of the implementation of Continuous Auditing (CA) in Financial Services Authority. This research is qualitative research with descriptive design. The evaluation of CA implementation in Internal Audit Department of Financial Services Authority by referring to the steps of Continuous Auditing Global Technology Audit Guide (GTAG) Continuous Auditing: Coordinating Continuous Auditing and Monitoring to provide Continuous Assurance year 2015, it is gained information that the implementation of CA has not yet been included in the Audit Plan, there is no any indicator's determination based on the risk and continuous control, the result of CA has not yet been uploaded on the web. However, Internal Audit Departement OJK has conducted the coordination with first and second line based on the CA implementation, has conducted CA with other indicator, and has conducted direct reporting to the management and the leaders. Currently, CA that is conducted by Internal Audit Departement OJK is tools in planning and implementation the audit.