

# Evaluasi Prosedur Pengujian Pengendalian atas Proses Tutup Buku dan Penarikan Dana Tabungan pada Kantor Cabang Syariah Bank WYV = Evaluation of Test of Control on Financial Statement Closing Process and Withdrawal of Savings Funds at Bank WYV Syariah Branch Office

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## Abstrak

Tujuan dari laporan magang ini adalah mengevaluasi pelaksanaan prosedur pengujian pengendalian atau Test of Control (ToC) KAP SVT atas proses tutup buku dan transaksi penarikan dana tabungan yang dilaksanakan di salah satu kantor cabang syariah PT Bank WYV. Bank WYV dikategorikan kedalam Bank Umum Kelompok Usaha 3 dengan 307 jaringan unit kantor yang meliputi kantor cabang konvensional, cabang syariah, cabang pembantu, kantor kas, payment point, kantor fungsional, dan mobile branch. Evaluasi dilaksanakan dengan membandingkan kesesuaian prosedur pelaksanaan ToC KAP SVT dengan kerangka evaluasi yang bersumber dari Standar Audit (SA). Evaluasi prosedur ToC atas proses tutup buku dan penarikan dana tabungan dilakukan pada empat prosedur diantaranya memperoleh pemahaman pengendalian internal klien, pelaksanaan walkthrough, penilaian berdasarkan pelaksanaan ToC, dan pelaksanaan inquiry atas temuan selama proses ToC. Seluruh prosedur ToC yang dilaksanakan KAP SVT atas proses tutup buku dan penarikan dana tabungan telah sesuai dengan standar audit, serta dilaksanakan dengan konsisten.

.....The purpose of this internship report is to evaluate the implementation of KAP SVT's Test of Control (ToC) procedures for the financial statement closing process and savings fund withdrawal transactions carried out at one of the sharia branch offices of PT Bank WYV. Bank WYV is categorized into Commercial Bank Business Group 3 with a network of 307 office units which include conventional branch offices, sharia branches, sub-branches, cash offices, payment points, functional offices, and mobile branches. The evaluation is carried out by comparing the suitability of the KAP SVT's ToC procedure with the evaluation framework sourced from the Auditing Standards (SA). Evaluation of the ToC procedure for the financial statement closing process and withdrawals of savings funds are carried out in four procedures including obtaining an understanding of the client's internal control, implementing a walkthrough, implementation of ToC, and conducting an inquiry on findings during the ToC process. All ToC procedures carried out by KAP SVT for the financial statement closing process activities and withdrawals of savings funds have been in accordance with auditing standards, also carried out consistently.