

# Evaluasi Peran Audit Internal sebagai GRC Partner, Trusted Advisor dan Value Driver dalam Implementasi Strategi (Studi Kasus pada Badan Penyelenggara Jaminan Sosial Kesehatan) = Evaluation of Internal Audit Role as a GRC Partner, Trusted Advisor and Value Driver to Implement Strategy (Case Study of Indonesia's Social Health Insurance Provider)

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## Abstrak

Penelitian ini bertujuan untuk mengevaluasi keselarasan cakupan aktivitas audit internal dengan strategi Badan Penyelenggara Jaminan Sosial Kesehatan (BPJS Kesehatan). Persepsi nilai tambah audit internal masih sering digambarkan rancu, sehingga Eulerich and Lenz (2020) mendefinisikan peran audit internal menjadi 3 (tiga) jenis cakupan, yaitu: GRC partner, trusted advisor dan value driver. Penelitian kualitatif ini menggunakan metode studi kasus dengan mengumpulkan dokumen internal organisasi, survei kuesioner dan wawancara. Hasil yang diperoleh adalah audit internal BPJS Kesehatan dapat memberikan peran sebagai GRC partner dan trusted advisor. Aktivitas audit internal belum disusun dan diselaraskan dengan implementasi strategi organisasi, namun telah berproses untuk mengarah pada hal-hal yang dapat memberikan nilai tambah dalam mendukung kesuksesan strategi organisasi.

.....This study aims to evaluate the alignment of the scope of internal audit activities with Indonesia's Social Health Insurance Provider (BPJS Kesehatan) strategy. The perception of the added value of internal audit is still often described as hazy and enigmatic. Therefore, Eulerich and Lenz (2020) define the role of an internal audit into three types of scope: GRC partners, trusted advisors, and value drivers. This qualitative research uses a case study method by collecting internal organizational documents, questionnaire surveys, and interviews. The results obtained are that BPJS Kesehatan's internal audit can provide a role as a GRC partner and trusted advisor. The internal audit activity has not been prepared and aligned with the implementation of the organization's strategy. However, it has been in the process of leading to things that can contribute more value to the success of the organization's strategy.