

Evaluasi prosedur audit loan review terhadap bank TDS oleh KAP NCT = Evaluation of loan review audit procedures for bank TDS by KAP NCT

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Abstrak

Laporan magang ini membahas evaluasi atas prosedur audit loan review yang dilakukan KAP NCT kepada Bank TDS untuk periode audit 31 Maret 2023. Prosedur audit loan review yang dilakukan bertujuan untuk memberikan informasi yang relevan serta menguji kebenaran atas tingkat kolektibilitas dari para debitur. Prosedur ini dievaluasi menggunakan regulasi yang ditetapkan oleh Otoritas Jasa Keuangan (OJK) melalui POJK No. 40/POJK.03/2019 tentang Penilaian Kualitas Aset Bank Umum. Selama pelaksanaan prosedur audit loan review, kendala yang dialami muncul dari ketidaklengkapan dokumen yang diberikan pihak Bank TDS kepada tim audit KAP NCT. Secara keseluruhan, hasil evaluasi yang dilakukan menjelaskan bahwa prosedur audit loan review yang dilaksanakan oleh KAP NCT telah sesuai dengan regulasi yang ditetapkan oleh OJK.

..... This internship report discusses the evaluation of the loan review audit procedures carried out by KAP NCT for Bank TDS for the audit period ending March 31, 2023. The loan review audit procedures carried out aim to provide relevant information and test the truth of the collectibility level of debtors. This procedure is evaluated using regulations stipulated by the Financial Services Authority (OJK) through POJK No. 40/POJK.03/2019 concerning the Assessment of Commercial Bank Asset Quality. During the implementation of the loan review audit procedure, the constraints experienced arose from incomplete documents provided by TDS Bank to the NCT KAP audit team. Overall, the results of the evaluation carried out explained that the loan review audit procedures carried out by KAP NCT complied with the regulations set by OJK.