Peranan Audit Internal Dalam Penerapan Sistem Manajemen Anti Penyuapan Pada PT PLN (Persero) UPT Salatiga = The Role of Internal Audit in the Implementation of the Anti-Bribery Management System at UPT PT PLN (Persero) Salatiga

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Abstrak

Penelitian ini bertujuan untuk menganalisis peran audit internal dalam penerapan Sistem Manajemen Anti Penyuapan (SMAP) berbasis SNI ISO 37001:2016 di PT PLN (Persero) UPT Salatiga. Metode penelitian yang digunakan adalah pendekatan kualitatif melalui wawancara dengan narasumber dari fungsi kepatuhan anti penyuapan dan audit internal, serta pengumpulan data dari dokumentasi dan kuesioner. Hasil penelitian menunjukkan bahwa audit internal berperan penting dalam memantau kepatuhan, evaluasi risiko, pelaporan audit, dan perbaikan berkelanjutan atas penerapan SMAP. Audit dilakukan menggunakan kerangka Maturity Level yang melibatkan aspek manusia, proses, data, dan sistem. Penelitian juga menemukan kepatuhan terhadap ISO 37001:2016 dan kepuasan tinggi terhadap penerapan SMAP, meskipun ada peluang peningkatan dalam pengelolaan sumber daya fisik dan sistem pelaporan pelanggaran.
......This research aims to analyze the role of internal audit in the implementation of the Anti-Bribery Management System (SMAP) based on SNI ISO 37001:2016 at PT PLN (Persero) UPT Salatiga. The research employs a qualitative approach through interviews with anti-bribery compliance function and internal audit, as well as data collection from documentation and questionnaires. The results of the study indicate that internal audit plays an important role in monitoring compliance, risk evaluation, audit reporting, and continuous improvement of the implementation of the SMAP. The audit was conducted using the Maturity Level framework involving human, process, data, and system aspects. The study also found compliance with ISO 37001:2016 and high satisfaction with the implementation of the SMAP, although there are opportunities for improvement in the management of physical resources and the violation reporting system.