

Abstract

The research aims to identify the role of internal audit in risk management of PT BNI Tbk. Interviews are conducted in collecting the initial data. Interviews are conducted to four of their employees. 2 employees representing the risk management division and the other 2 employees represent internal audit division. The interview questions are based on the Institute of Internal Auditors (IIA) position paper: “The role of internal auditing towards enterprise-wide risk management”. Observations and literature review are also conducted to gain additional data. Observations are conducted to the process of auditing risk management division. Documents that were analyzed are only the documents that are open for public use. The result of this research shows that internal auditing division provides both assurance and consulting roles towards risk management which are in accordance to the IIA position paper. The internal audit role towards risk management are only to the extent of providing consulting activities.

Keywords: internal audit, ERM, enterprise risk management, PT BNI Tbk, IIA position paper, assurance role, consulting role.



Intisari

Penelitian ini bertujuan untuk mengetahui peran divisi audit internal terhadap manajemen risiko PT BNI Tbk. Penelitian ini mengaplikasikan metode wawancara untuk mendapatkan data primer. Wawancara dilakukan terhadap 4 karyawan BNI. 2 karyawan mewakili divisi risiko manajemen bank, dan 2 karyawan mewakili divisi audit internal. Pertanyaan wawancara didasarkan oleh IIA *position paper*: “*The role of internal auditing towards enterprise-wide risk management*”. Observasi dan analisa dokumen juga dilakukan untuk mendapatkan data tambahan. Observasi dilakukan terhadap proses pengauditan manajemen risiko. Analisa dilakukan terhadap dokumen-dokumen yang bersifat terbuka untuk publik. Hasil penelitian menunjukkan bahwa divisi audit internal memberikan *assurance role* dan *consulting role*. Kedua peran tersebut yang diterapkan dalam PT BNI Tbk sudah sesuai dengan IIA *position paper*: “*The role of internal auditing towards enterprise-wide risk management*”. Peran yang diberikan oleh audit internal tidak melebihi kedua peran tersebut.

Kata Kunci : audit internal, risiko manajemen, ERM, IIA *position paper*, *assurance role*, *consulting role*