

INTISARI

Risk Based Audit merupakan suatu metodologi dalam melaksanakan aktivitas audit internal di sebuah organisasi. *Risk Based Audit* dinilai membantu auditor khususnya dalam melaksanakan penugasan audit pada unit/objek sesuai dengan tingkat risiko yang telah ditetapkan. Sebagai perusahaan yang bergerak di industri perbankan yang sangat erat kaitannya dengan risiko, PT Bank X menerapkan *Risk Based Audit* guna memastikan audit internal dapat memberikan keyakinan yang memadai bahwa risiko tersebut telah dikendalikan hingga di bawah selera risiko perusahaan yang dapat diterima. Namun, seiring perkembangan zaman, penerapan *Risk Based Audit* ini terus mengalami perubahan sesuai dengan kebutuhan perusahaan. Penelitian ini bertujuan untuk mengevaluasi penerapan *Risk Based Audit* yang diterapkan oleh PT Bank X secara umum serta menganalisis kesesuaiannya dengan standar internasional yang diterima umum yang dikeluarkan oleh organisasi internasional, khususnya Standar Internasional Praktik Profesional Satuan Kerja Audit Internal (SIPPAI). Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Teknik pengambilan data yang digunakan adalah wawancara, observasi, dan studi pustaka. Hasil penelitian menunjukkan bahwa penerapan *Risk Based Audit* secara umum sudah baik dan sedang dalam pengembangan. Peranan Audit Internal terhadap Manajemen Risiko Perusahaan juga sudah sesuai dengan *IIA Position Paper: The Role of Internal Audit in Enterprise-wide Risk Management*. Tahapan audit dalam penerapan *Risk Based Audit* juga telah sesuai dengan SIPPAI.

Kata Kunci: *Risk Based Audit*, manajemen risiko perusahaan, audit internal, perbankan.

ABSTRACT

Risk Based Audit is a methodology for carrying out Satuan Kerja Audit Internal activities in an organization. Risk Based Audit is considered to assist the auditor, especially in carrying out audit assignments on units/objects according to a predetermined level of risk. As a company engaged in the banking industry that is closely related to risk, PT Bank X implements Risk Based Audit to ensure that Satuan Kerja Audit Internal can provide adequate assurance that these risks have been controlled to below the company's acceptable risk appetite. However, along with the times, the application of Risk Based Audit continues to change according to the needs of the company. This study aims to evaluate the implementation of Risk Based Audit implemented by PT Bank X in general and to analyze its conformity with generally accepted international standards issued by international organizations, particularly with the IIA's International Standards for the Professional Practice of Satuan Kerja Audit Internal (SIPPAI). This study uses a qualitative method with a descriptive approach. Data collection techniques used were interviews, observation, and literature study. The research results show that the implementation of Risk Based Audit is generally good and is currently under development. The role of Satuan Kerja Audit Internal in the Company's Risk Management is also in accordance with the IIA Position Paper: The Role of Internal Audit in Enterprise-wide Risk Management. The audit stages in implementing Risk Based Audit are also in accordance with SIPPAI.

Keywords: *Risk Based Audit, enterprise risk management, Satuan Kerja Audit Internal, banking.*