

INTISARI

Tujuan — Penelitian ini bertujuan untuk menganalisis penerapan audit internal berbasis risiko dalam meningkatkan kualitas manajemen risiko di PT PLN (Persero) UIKL Kalimantan.

Metode Penelitian — Penelitian ini menerapkan metode kualitatif dengan pendekatan studi kasus. Penelitian ini menggunakan data primer dan sekunder. Teknik pengumpulan data menggunakan wawancara pada auditor, divisi manajemen risiko, *auditee*.

Temuan — Hasil penelitian menunjukkan bahwa secara umum pedoman manajemen risiko dan pedoman *risk based internal auditing* yang dilakukan di PT PLN (Persero) UIKL Kalimantan sesuai dengan prinsip-prinsip maupun definisi serta peran baru internal auditor. Namun, ada yang perlu mendapat perhatian khusus dalam proses penerapan *risk based internal auditing* guna mencapai hasil yang lebih maksimal. Pada pelaksanaan manajemen risiko, setiap risiko yang bersifat kualitatif harus dikuantifikasikan, sehingga seluruh aktivitas manajemen risiko bersifat kuantitatif.

Originalitas — Penelitian ini memberikan kontribusi mengenai efektivitas penerapan audit internal berbasis risiko akibat berubahnya paradigma ilmu audit internal dari tradisional ‘watchdog’ menuju pendekatan berbasis risiko sehingga dapat meningkatkan kualitas manajemen risiko suatu organisasi. Penelitian ini menggunakan objek penelitian PT PLN (Persero) UIKL Kalimantan.

Kata Kunci — Audit Internal, Manajemen Risiko, *Risk Based Internal Auditing* (RBIA).

ABSTRACT

Purpose - This study aims to analyze the implementation of risk-based internal audit in improving the quality of risk management at PT PLN (Persero) UIKL Kalimantan.

Research Methods - This research applies a qualitative method with a case study approach. This research used primary and secondary data. The data collection technique used were interviews with auditors, risk management division, and auditees.

Findings - The results showed that in general, the risk management guidelines and risk-based internal auditing guidelines carried out at PT PLN (Persero) UIKL Kalimantan were in accordance with the principles and definitions as well as the new role of internal auditors. However, there was something that needed special attention in the process of implementing risk-based internal auditing in order to achieve maximum results. In the implementation of risk management, every qualitative risk had to be quantified, so that all risk management activities were quantitative.

Originality - This research contributes to the effectiveness of risk-based internal audit implementation due to the changing paradigm of internal audit science from the traditional 'watchdog' to a risk-based approach so as to improve the quality of an organization's risk management. This research used the research object of PT PLN (Persero) UIKL Kalimantan.

Keywords - Internal Audit, Risk Management, Risk Based Internal Auditing (RBIA).