

INTISARI

Tujuan – Penelitian ini bertujuan untuk menjelaskan bagaimana audit internal berperan dalam mendukung penerapan prinsip ESG di PT RAPP, menjelaskan peran audit internal dalam mencegah praktik *misleading* terkait penerapan ESG, serta mengidentifikasi tantangan yang dihadapi dalam menjaga konsistensi antara komitmen ESG dan realisasinya di lapangan.

Metode Penelitian – Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara semi terstruktur, observasi langsung terhadap proses audit internal, serta analisis berbagai dokumen yang berkaitan dengan penerapan ESG di PT RAPP. Teknik pengumpulan data difokuskan pada tim audit internal dari unit *IMS & Compliance*, manajemen yang bertanggung jawab atas implementasi ESG, serta auditor eksternal yang terlibat dalam proses audit terkait ESG.

Temuan – Penelitian ini menunjukkan bahwa audit internal di PT RAPP telah dilaksanakan secara terstruktur melalui proses evaluasi, verifikasi, dan tindak lanjut temuan, sehingga berkontribusi pada perbaikan penerapan ESG. Namun, efektivitasnya masih dibatasi oleh komunikasi *auditor–auditee* yang belum optimal, kecepatan penutupan temuan yang tidak seragam, dan ketidakkonsistenan implementasi antar divisi, yang turut diperburuk oleh tingginya *turnover*, keterbatasan sumber daya, perubahan regulasi yang cepat, serta risiko teknologi yang memengaruhi akurasi dan keandalan data. Kondisi-kondisi tersebut menimbulkan kesenjangan antara laporan dan realitas di lapangan, sehingga berpotensi menimbulkan *misleading* ESG apabila temuan tidak ditindaklanjuti secara konsisten. Peningkatan konsistensi implementasi dan penguatan tindak lanjut menjadi aspek penting untuk memastikan perusahaan mampu mempertahankan dan meningkatkan legitimasi dalam penerapan ESG.

Batasan/Implikasi – Penelitian ini terbatas pada industri *pulp* dan *paper* serta berfokus pada peran audit internal dalam penerapan ESG di PT RAPP. Penelitian meninjau bagaimana audit internal menjaga konsistensi pelaksanaan ESG dan membantu mencegah potensi *misleading* di lapangan. Temuan penelitian menunjukkan perlunya penguatan peran audit internal agar penerapan ESG tidak bersifat simbolik, tetapi dapat meningkatkan efektivitas pelaksanaan ESG sekaligus memperkuat legitimasi perusahaan.

Orisinalitas – Penelitian ini mengisi kesenjangan studi sebelumnya yang berfokus pada audit internal dalam konteks pelaporan ESG. Penelitian ini menegaskan pentingnya peran audit internal di tingkat operasional, khususnya dalam mencegah praktik *misleading* dan menjaga konsistensi penerapan ESG di PT RAPP. Dengan menggunakan perspektif teori legitimasi, temuan penelitian ini diharapkan dapat menjadi masukan bagi perusahaan untuk memperkuat peran audit internal agar penerapan ESG tidak bersifat simbolik, tetapi lebih efektif dan mampu meningkatkan legitimasi perusahaan.

Kata Kunci – *Audit Internal, ESG, Misleading, Konsistensi Implementasi, Legitimasi Perusahaan.*

ABSTRACT

Purpose Objectives – This research aims to explain how internal audit plays a role in supporting the implementation of ESG principles at PT RAPP, to describe the role of internal audit in preventing misleading practices related to ESG implementation, and to identify the challenges faced in maintaining consistency between ESG commitments and their realization in the field.

Research Methods – This research uses employed a qualitative method with a case study approach. Data was were collected thru through semi-structured interviews, direct observation of the internal audit process, and analysis of various documents related to ESG implementation at PT RAPP. Data collection techniques focused on the internal audit team from the IMS & Compliance unit, management responsible for ESG implementation, and external auditors involved in the ESG-related audit process.

Findings – This research shows that the internal audits at PT RAPP have been conducted in a structured manner thru through the processes of evaluation, verification, and follow-up of findings, thus contributing to the improvement of ESG implementation. However, its effectiveness is still limited by suboptimal auditor-auditee communication, inconsistent speed of closing findings, and inconsistencies in implementation across divisions, which are further exacerbated by high turnover, limited resources, rapid regulatory changes, and technological risks affecting data accuracy and reliability. These conditions create a gap between reports and on-the-ground reality, potentially leading to misleading ESG information if findings are not consistently followed up on. Improving implementation consistency and strengthening follow-up are important aspects to ensure companies can maintain and enhance their legitimacy in ESG implementation.

Limitation/Implications – This research is limited to the pulp and paper industry and focuses on the role of internal audit in ESG implementation at PT RAPP. The study reviews how internal audit maintains consistency in ESG implementation and helps prevent potential misleading practices in the field. The research findings indicate the need to strengthen the role of internal audit so that ESG implementation is not merely symbolic, but can improve the effectiveness of ESG execution while strengthening the company's legitimacy. The findings suggest that strengthening the role of internal audit is essential to move ESG implementation beyond symbolism, thereby enhancing its effectiveness and strengthening the company's legitimacy.

Originality – This research fills a gap in previous studies that focused on internal audit within the context of ESG reporting. This study confirms the importance of the internal audit role at the operational level, particularly in preventing misleading practices and maintaining consistent ESG implementation at PT RAPP. Using a legitimacy theory perspective, the findings of this research are expected to provide input for the company to strengthen the role of internal audit so that ESG implementation is not merely symbolic, but more effective and capable of enhancing the company's legitimacy. From a legitimacy theory perspective, this research provides input for the company to strengthen its internal audit function, ensuring ESG implementation is effective rather than symbolic, thereby enhancing corporate legitimacy.

Keywords – *Internal Audit, ESG, Misleading, Implementation Consistency, Company Legitimacy.*