

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi implementasi fungsi auditor internal di PT Bank ABC telah sesuai dengan Standar Pelaksanaan Fungsi Audit Intern Bank (SPFAIB) sehingga dapat memberikan nilai tambah dan memenuhi harapan pemangku kepentingan.

Penelitian ini juga bertujuan untuk mengetahui penilaian *auditee* terhadap pelaksanaan fungsi auditor internal yaitu jasa *assurance* dan jasa konsultasi dalam rangka memberikan solusi bagi permasalahan yang dihadapi dalam proses bisnis.

Hasil penelitian menunjukkan bahwa terdapat beberapa hal yang perlu diperbaiki untuk keberlangsungan fungsi auditor internal sebagai mitra bisnis strategis yaitu pemahaman proses bisnis, peningkatan wawasan dan pengetahuan, serta komunikasi antara auditor internal dengan *auditee*. Sedangkan pelaksanaan jasa *assurance* dan jasa konsultasi dinilai telah memenuhi harapan meskipun terdapat harapan dari pemangku kepentingan agar audit dapat dilakukan setiap tahun.

Kata kunci: Auditor Internal, Mitra Bisnis Strategis, Kredibilitas, Konektivitas, Kompetensi, Komunikasi, Jasa *Assurance*, Jasa Konsultasi.

ABSTRACT

This research aimed to evaluate the implementation of the internal auditor function in PT Bank ABC has been in accordance with the Internal Audit Standard Bank (SPFAIB) so as to provide added value and can meet the expectations of stakeholders.

The research also aimed to determine the auditee assessment of the performance of internal auditors that the assurance and consulting services in order to provide solutions to the problems faced in business processes.

The results showed that there are some things that need to be improved for the existence of the internal auditor function as a strategic business partner that is understanding of business processes, increased insight and knowledge, communication between the internal auditor with the auditee. While providing the assurance and consulting services have met the expectations despite the expectations of stakeholders to ensure audit can be conducted every year.

Keyword: Internal Auditor, Strategic Business Partner, Credibility, Connectivity, Competency, Communication, Assurance, Consulting.