



INTISARI

Penelitian ini bertujuan untuk mengevaluasi efektivitas fungsi *corporate audit* (audit internal) dengan membandingkan kesesuaian pelaksanaan audit internal perusahaan saat ini dengan standar. Objek penelitian ini adalah unit *corporate audit* PT SLJ Global Tbk. yang merupakan perseroan yang bergerak di bidang *plywood*. Dengan status perseroan yang sudah terbuka (Tbk.), penerapan tata kelola dan pengendalian internal perusahaan juga semakin diperhatikan oleh berbagai pihak. Dalam hal ini, peran auditor sebagai salah satu pengendalian internal dalam perusahaan menjadi sangat penting. Data pada penelitian ini diperoleh melalui analisis dokumen dan wawancara kepada anggota unit *corporate audit* dan wakil presiden direktur PT SLJ Global Tbk..

Penelitian ini menggunakan lima indikator penilaian efektivitas menurut Sawyer (2003), yakni Independensi, Kemampuan profesional, Lingkup kerja, Kinerja audit, dan Manajemen unit audit internal yang baik. Hasil penelitian menemukan bahwa fungsi unit *corporate audit* pada PT SLJ Global Tbk. sudah memadai dengan terpenuhi lima komponen menurut Sawyer (2003). Namun, staff *corporate audit* belum memiliki sertifikasi auditor, yakni *Certified Internal Auditor* (CIA) atau *Qualified Internal Auditor* (QIA). Jika dilihat dari aset perusahaan yang jumlahnya mencapai triliun, jumlah auditor internal yang hanya empat orang belum cukup untuk mengawasi perusahaan.

Kata Kunci: Evaluasi, Efektivitas, Fungsi, Pelaksanaan audit internal, kesesuaian.



ABSTRACT

This research aims to evaluate the effectiveness of *corporate audit* function (internal audit) by comparing the compliance of the implementation of the company's current internal audit with the standard. The object of this research is the *corporate audit* unit of PT. SLJ Global Tbk's, a company that works in producing plywood. With the company's 'Tbk' status, it means that the company has gone public, therefore, the company's management and internal supervision is naturally the center of attention by various parties. In this case, the role of auditors as one of the means of internal supervision in the company occupies a major importance. The data for this research were collected by means of document analysis and interviews with members of the *corporate audit* unit and with the vice director of PT. SLJ Global Tbk.

This research uses the five indicators of effectiveness assessment according to Sawyer (2003), namely independence; professional competence; work scope; audit performance; and good management of the internal audit unit. The research results show that the functions performed by the *corporate audit* unit of PT. SLJ Global Tbk has been fulfilled according to Sawyer's five assessment indicators. However, corporate audit staff does not have an auditor certification, that is, the Certified Internal Auditor (CIA) or Qualified Internal Auditor (QIA). When viewed from the company's assets amounting to trillion, the number of internal auditors who only four people is not enough to oversee the company.

Keywords: evaluation, effectiveness, function, internal audit execution, compliance