

ABSTRACT

This research aims to evaluate the implementation and identify any constrains in the risk based audit implementation in BRI SKAI of Yogyakarta Branch Inspection Office.

This research uses qualitative approach with the purpose to determine the risk based audit implementation in SKAI Branch of BRI Inspection Office of Yogyakarta. The research was conducted in March until April 2017. The research object is the BRI SKAI of Yogyakarta Branch Inspection Office. The case study method in this research will provide emphasis on the analysis on any events in the company. The data collection is conducted by interview, document analysis and direct observation.

Based on the research results, then it is obtained the conclusion that overall BRI Bank Internal Audit Guidelines have been compiled by taking into account to SPAI issued by the International of Internal Auditor. The risk based audit implementation in the audit planning and implementation stages overall have been implemented based on the BRI Bank Internal Audit Guidelines. However, in its implementation, there are some constrains, such as: the audit internal guidelines yet describe specifically on consultation engagement, as well as it does not coordinate the risk acceptance resolution by the management. Also, it is not conducted review on work paper and business profile overall at the time of audit implementation.

Keywords: *risk based audit, BRI Bank, internal auditor, banking internal audit, Internal Audit Profession Standard*

INTISARI

Tujuan penelitian ini adalah untuk mengevaluasi implementasi dan mengidentifikasi kendala dalam penerapan *risk based audit* pada SKAI Cabang Kantor Inspeksi BRI Yogyakarta.

Penelitian ini menggunakan pendekatan kualitatif dengan tujuan untuk mengetahui penerapan audit berbasis risiko di SKAI Cabang Kantor Inspeksi BRI Yogyakarta. Pelaksanaan penelitian dilakukan pada bulan Maret sampai dengan April tahun 2017. Objek penelitian adalah SKAI Cabang Kantor Inspeksi BRI Yogyakarta. Metode studi kasus dalam penelitian ini akan memberikan tekanan pada analisis terhadap kejadian yang ada dalam perusahaan tersebut. pengumpulan data dilakukan dengan cara wawancara, analisis dokumen, dan observasi langsung.

Berdasarkan hasil penelitian, maka diperoleh kesimpulan bahwa secara keseluruhan Pedoman Audit Internal Bank BRI telah disusun dengan memperhatikan SPAI yang diterbitkan oleh *the International of Internal Auditor*. Implementasi *risk based audit* pada tahap perencanaan dan pelaksanaan audit secara keseluruhan telah diterapkan sesuai dengan Pedoman Audit Internal Bank BRI. Namun, dalam pelaksanaannya terdapat beberapa kendala seperti: pedoman internal audit belum menjelaskan secara spesifik mengenai penugasan konsultasi, serta belum dapat mengakomodir resolusi penerimaan risiko oleh manajemen. Selain itu belum dilakukan reviu kertas kerja dan profil bisnis secara keseluruhan pada saat pelaksanaan audit.

Kata Kunci: *risk based audit*, Bank BRI, internal auditor, audit internal perbankan, Standar Profesi Audit Internal