

Mengukur Kinerja Audit Internal

By

[auditorinternal](#)

– 31/01/2010Posted in: [Artikel](#), [Manajemen Audit Internal](#), [Practice Advisories](#), [Tools & Teknik](#)

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Siapa mengawasi pengawas?

Ini sebuah pertanyaan berputar dilematis yang barangkali tidak mudah berakhir. Sebagai 'lembaga pengawas' di suatu organisasi, audit internal tidak luput dari pertanyaan tersebut. Siapa yang mengaudit aktivitas audit internal Anda?

Self-assessment review?

Atau, ada pihak independen yang disewa untuk mengevaluasi kinerja aktivitas audit internal Anda?

Atau, malah aktivitas audit internal Anda 'tak tersentuh', terhindar dari pertanyaan di atas?

Sesuai rumpun [standar 1300](#), Aktivitas Audit Internal harus menerapkan program pemastian kualitas dan peningkatan (QAIP - *Quality Assurance and Improvement Program*). Secara umum program tersebut dilakukan untuk memastikan beberapa hal pokok, yaitu:

1. Kesesuaian aktivitas audit internal dengan kode etik, definisi, dan standar audit internal yang berlaku umum
2. Efisiensi dan efektivitas aktivitas audit internal
3. Mengidentifikasi peluang-peluang untuk perbaikan dan peningkatan

Di dalam standar QAIP tersebut juga diatur bagaimana dan siapa yang melakukan penilaian terhadap Aktivitas Audit Internal. Program tersebut dilakukan melalui review internal dan review eksternal. Review internal dilakukan secara terus menerus sebagai bagian yang terintegrasi dengan proses manajemen Aktivitas Audit Internal. Selain itu review internal juga dilakukan secara berkala, baik oleh personil di dalam Aktivitas Audit Internal sendiri atau personil lainnya di dalam organisasi yang menguasai kerangka profesional praktik audit internal. Sedangkan review eksternal dilakukan sekurang-kurangnya sekali dalam lima tahun oleh pihak-pihak independen di luar organisasi dengan kompetensi dan prosedur yang diatur oleh kerangka profesional praktik audit internal.

Pertanyaan berikutnya adalah, bagaimana mengukur hal-hal tersebut. Mengukur kesesuaian dengan dengan kode etik, definisi, dan standar audit internal relatif lebih mudah dilakukan dengan membandingkan aktivitas audit internal terhadap kode etik, definisi, dan standar audit internal yang telah diterbitkan oleh *The Institute of Internal Auditors*. Sedangkan untuk mengukur efisiensi dan efektivitas operasional terlebih dahulu diperlukan penentuan kerangka pengukuran kinerja audit internal.

Mengukur Kinerja Audit Internal

WJ Hussar



Mengukur Kinerja Audit Internal:

Decoding **Mengukur Kinerja Audit Internal**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Mengukur Kinerja Audit Internal**," a mesmerizing literary creation penned by a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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