

2016

IIA INDONESIA TRAINING CATALOGUE



The Institute of  
Internal Auditors  
Indonesia





## Kata Pengantar

*Salam Profesional Auditor*

Institute Internal Auditor (IIA) Indonesia senantiasa berkomitmen untuk memberikan ruang yang memadai bagi para profesional Internal Auditor untuk meningkatkan kompetensi pada berbagai tingkatan termasuk menyediakan sarana untuk belajar bersama meraih pengakuan internasional melalui sertifikasi yang dikeluarkan oleh IIA Global. Dengan internal auditor yang berkompentensi mumpuni serta berkualifikasi internasional akan dapat memberikan nilai tambah yang optimal bagi organisasi dimana auditor tersebut berkarya serta pada akhirnya akan meningkatkan kualitas tata kelola organisasi secara nasional.

Serangkaian topik telah kami seleksi. Topik-topik pilihan ini sangat memiliki korelasi erat dengan kebutuhan perusahaan dan organisasi. Topik ini juga akan makin menjadikan profesi internal auditor makin berkualitas sehingga meningkatkan kontribusi bagi organisasi. Topik-topik ini tersedia baik untuk auditor sektor pemerintahan maupun sektor swasta.

Sejumlah nara sumber dan *trainer*, termasuk para pemegang sertifikasi internasional, telah kami siapkan untuk membawa seluruh topik yang sudah kami sediakan ini. Material *training* termasuk kurikulum, silabus, dan bahan presentasi, seluruhnya berasal dari IIA Global dan kemudian kami sempurnakan untuk makin mudah dimengerti.

Selain topik-topik terseleksi ini kami juga siap untuk menyelenggarakan topik lain sesuai kebutuhan termasuk lokasi penyelenggaraan kegiatan.

Apresiasi kami sampaikan kepada anda semua para profesional Internal Auditor yang senantiasa meningkatkan kualitas profesi melalui peningkatan kompetensi bersama kami. Kami tunggu konfirmasi dari anda semua.

*Terima kasih*

**Mohamad Hassan, MAFIS, CRMA, CRMP, CA, QIA**  
*Governor — Training Committee Lead*

## Foreword

*Greetings to all Professional Auditors,*

The Institute of Internal Auditors Indonesia is continuously committed to provide adequate spaces for professional internal auditors to improve competencies in various levels, including provide facilities to learn together achieving international recognition through the IIA Global certifications. With competent internal auditors who are internationally qualified, there will be an optimal value added for organizations where the auditors work, and at the end there will also be quality improvement for the organizations in national.

We have selected several of topics. These topics are very associated with the needs of companies and organizations. These topics will create professional auditors more qualified so that will increase contribution to the organizations. These topics are available for public sector, as well as for private sector.

A number of sources and trainers, including the international certification holders have been prepared to deliver all the topics that we provide. All material trainings, including curriculums, syllabus, and presentation materials are provided by IIA Global.

In addition to these selection topics, we are also ready to provide any other topics to meet your companies' needs including in-house training.

We gratitude to all professional auditors who continuously improve the quality of their profession through the competencies improvement with us. We look forward to hearing confirmation from all of you.

*Best regards,*

**Mohamad Hassan, MAFIS, CRMA, CRMP, CA, QIA**  
*Governor — Training Committee Lead*

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# CERTIFICATION PREPARATION PROGRAM



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## CIA Review

### OVERVIEW

Certified Internal Auditor® (CIA®) adalah satu-satunya sertifikasi yang diakui secara global untuk auditor internal dan tetap menjadi standar untuk menunjukkan kompetensi dan profesionalisme di bidang audit internal. Para auditor internal akan mendapatkan tambahan pengetahuan, informasi *update*, dan *business tools* yang dapat diterapkan segera dalam organisasi atau lingkungan bisnis.

IIA Indonesia *CIA Review Course* menggunakan materi dari *The IIA's New CIA Learning System* yang telah dikembangkan untuk mempelajari *3-Part CIA exam syllabus*, dalam format *blended learning* dengan *workbooks* dan *web-based learning software*. Instruktur yang berpengalaman akan mendampingi peserta mempelajari seluruh *CIA exam syllabus* dalam pola pengajaran yang terstruktur dan interaktif.

### OUTLINE

#### Part I: Internal Audit Basics

- Section I: Mandatory Guidance
- Section II: Internal Control and Risk
- Section III: Conducting Internal Audit Engagements—Audit Tools and Techniques

#### Part II: Internal Audit Practice

- Section I: Managing the Internal Audit Function
- Section II: Managing Individual Engagements
- Section III: Fraud Risks and Controls

#### Part III: Internal Audit Knowledge Elements

- Section I: Governance/Business Ethics
- Section II: Risk Management
- Section III: Organizational Structure/Business Processes and Risks
- Section IV: Communication
- Section V: Management/Leadership Principles
- Section VI: IT/Business Continuity
- Section VII: Financial Management
- Section VIII: Global Business Environment.

### OVERVIEW

The IIA's Certified Internal Auditor® (CIA®) designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Candidates leave the program enriched with educational experience, information, and business tools that can be applied immediately in any organization or business environment.

IIA Indonesia *CIA Review Course* is based on the IIA's *New CIA Learning System* which has been updated and enhanced to teach the entire *3-Part CIA exam syllabus*. in a *blended learning* format of customized *workbooks* and *web-based learning software*. Our expert instructor will lead you through the entire *CIA exam syllabus* in a structured and interactive live classroom environment.

### OUTLINE

#### Part I: Internal Audit Basics

- Section I: Mandatory Guidance
- Section II: Internal Control and Risk
- Section III: Conducting Internal Audit Engagements—Audit Tools and Techniques

#### Part II: Internal Audit Practice

- Section I: Managing the Internal Audit Function
- Section II: Managing Individual Engagements
- Section III: Fraud Risks and Controls

#### Part III: Internal Audit Knowledge Elements

- Section I: Governance/Business Ethics
- Section II: Risk Management
- Section III: Organizational Structure/Business Processes and Risks
- Section IV: Communication
- Section V: Management/Leadership Principles
- Section VI: IT/Business Continuity
- Section VII: Financial Management
- Section VIII: Global Business Environment.



## CRMA Review

### OVERVIEW

Certificate in Risk Management Assurance® (CRMA®) adalah program sertifikasi khusus yang ditawarkan oleh The Institute of Internal Auditors (IIA). Sertifikasi ini dirancang untuk semua profesional manajemen risiko, tidak hanya auditor internal. Mendapatkan pengetahuan yang diperlukan dari berbagai bidang seperti risiko dan model pengendalian — sering hanya dianggap ranah auditor — mengekspos profesional manajemen risiko dari semua latar belakang dengan konsep yang sangat penting dalam mengelola risiko secara efektif dan membantu klien mencapai tujuan mereka.

Para praktisi risiko dan pengendalian serta para manajer dari semua latar belakang akan mendapatkan keuntungan dari kursus ini antara lain:

- Mendapatkan pengetahuan yang diperlukan dalam hal risiko dan model pengendalian.
- Memiliki konsep yang sangat penting dalam menggunakan risiko dan pengendalian manajemen secara efektif untuk membantu klien mencapai tujuan mereka.
- Memahami segala hal mengenai ujian CRMA®.
- Belajar secara efektif bagaimana mempersiapkan diri untuk menghadapi ujian CRMA®.
- Memiliki kepercayaan diri dalam menjawab soal-soal ujian CRMA®.

### OUTLINE

- Domain I: Organizations and Organizational Culture
- Domain II: Principles of Risk Management Processes
- Domain III: Assurance Role of the Internal Auditor (IA)
- Domain IV: Consulting Role of the Internal Auditor (IA)

### OVERVIEW

The Certificate in Risk Management Assurance® (CRMA®) is a specialty certification program offered by The Institute of Internal Auditors (The IIA). It is designed for all risk management professionals — not only internal auditors. Gaining the required knowledge of areas such as risk and control models — often considered the realm of auditors only — exposes risk management professionals from all backgrounds to the concepts that are vital in effectively managing risk and helping clients achieve their objectives.

Risk and control practitioners as well as managers from all backgrounds will benefit from this course in a variety of ways, including:

- Gaining required knowledge of risk and control models.
- Discovering concepts that are vital in effectively using risk and control management to help clients achieve their objectives.
- Understanding the CRMA® Examination.
- Learning how to effectively study for the CRMA® Examination.
- Gaining confidence in addressing CRMA® Exam questions.

### OUTLINE

- Domain I: Organizations and Organizational Culture
- Domain II: Principles of Risk Management Processes
- Domain III: Assurance Role of the Internal Auditor (IA)
- Domain IV: Consulting Role of the Internal Auditor (IA)

## CCSA Review

### OVERVIEW

Certification in Control Self-Assessment® (CCSA®) merupakan sertifikasi yang sangat bernilai bagi praktisi control *self-assessment*. Sertifikasi ini mengukur pengetahuan calon peserta terhadap hal-hal penting dan fundamental tentang CSA, proses, dan topik terkait seperti risiko, kontrol, dan tujuan bisnis.

Calon peserta sertifikasi CCSA pada seluruh tingkat pengalaman dapat memperoleh manfaat dari proses revidu menyeluruh prinsip dan teknik CSA. Auditor internal dapat mengembangkan menggunakan CSA sebagai pelengkap teknik audit tradisional.

### MANFAAT YANG AKAN DIDAPAT PESERTA KURSUS INI:

- Mendapatkan pengetahuan mengenai konsep risiko dan pengendalian model.
- Menemukan konsep yang sangat penting dalam menggunakan CSA secara efektif untuk membantu klien mencapai tujuan mereka.
- Memahami makna ujian sertifikasi CCSA®.
- Belajar secara efektif untuk menghadapi ujian CCSA®.
- Memiliki kepercayaan diri dalam menjawab soal-soal ujian CCSA®.
- Latihan menjawab soal ujian disertai penjelasan bagaimana menentukan “ jawaban terbaik “ jika Anda menemukan pertanyaan seperti itu pada ujian CCSA.

### OUTLINE

- Domain I: CSA Fundamentals
- Domain II: CSA Program Integration
- Domain III: Elements of the CSA Process
- Domain IV: Business Objectives and Organizational Performance
- Domain V: Risk Identification and Assessment
- Domain VI: Control Theory and Application

### OVERVIEW

Certification in Control Self-Assessment® (CCSA®) designation is an esteemed certification for control self-assessment practitioners. It measures a candidate's knowledge of important CSA fundamentals, processes, and related topics such as risk, controls, and business objectives.

Candidates at any CSA experience level can benefit from comprehensive review of CSA principles and techniques. Internal auditors can specialize in CSA, often using it as a complement to the more traditional audit techniques.

### BENEFIT FROM THIS COURSE INCLUDING:

- Gaining required knowledge of risk and control models.
- Discovering concepts that are vital in effectively using CSA to help clients achieve their objectives.
- Understanding the CCSA® examination.
- Learning how to effectively study for the CCSA® examination.
- Gaining confidence in addressing CCSA® exam questions.
- Answers to various questions with explanations how to determine the “best answer” if you see this type question on the CCSA examination.

### OUTLINE

- Domain I: CSA Fundamentals
- Domain II: CSA Program Integration
- Domain III: Elements of the CSA Process
- Domain IV: Business Objectives and Organizational Performance
- Domain V: Risk Identification and Assessment
- Domain VI: Control Theory and Application



## CGAP Review

### OVERVIEW

*The Certified Government Audit Professional Exam Review Course* didasarkan pada bahan yang bersumber dari *The Institute of Internal Auditors* serta literatur terbaru tentang peran dan harapan dari auditor pemerintah di era peningkatan akuntabilitas di sektor publik. Semua persyaratan dasar untuk mempersiapkan dan lulus ujian CGAP dibahas dalam ulasan ini.

Seluruh domain di *CGAP exam –standards and controls, audit practices, audit methodologies and skills, and the government environment–* akan diulas dan dibahas cermat.

Pembahasan seluruh domain akan diikuti oleh *mock test* yang terdiri dari soal-soal latihan yang relevan. Hasil *mock test* ini kemudian akan dibahas satu persatu bersama.

### TUJUAN PEMBELAJARAN

- Memahami dan menerapkan standar yang dibutuhkan untuk audit pemerintahan
- Dapat menyediakan berbagai jasa audit dalam pemerintahan
- Menggunakan metodologi audit saat ini dan teknik dalam audit pemerintahan
- Menjelaskan perkembangan peran auditor pemerintah dalam akuntabilitas dan manajemen hasil

### OUTLINE

- Domain I: Standards, Governance, and Risk/ Control Frameworks
- Domain II: Government Auditing Practice
- Domain III: Government Auditing Skills and Techniques
- Domain IV: Government Auditing Environment

### OVERVIEW

The Certified Government Audit Professional Exam Review Course is based on The Institute of Internal Auditors' source materials as well as the latest literature on the role and expectations of government auditors in the current era of enhanced accountability in the public sector. All basic requirements to prepare for and pass the CGAP exam are addressed in this review.

Each of the four domains in the CGAP exam –standards and controls, audit practices, audit methodologies and skills, and the government environment– are carefully reviewed and discussed.

Discussion of all domain are followed by a mock quiz comprised of relevant practice questions. The results of mock quiz are discussed in lecture and individual question and answer periods.

### LEARNING OBJECTIVES

- Understand and apply required standards for governmental auditing
- Successfully provide a wide range of audit services in the government
- Use current audit methodologies and techniques in government audits
- Describe the government auditor's evolving role in accountability and results management

### OUTLINE

- Domain I: Standards, Governance, and Risk/ Control Frameworks
- Domain II: Government Auditing Practice
- Domain III: Government Auditing Skills and Techniques
- Domain IV: Government Auditing Environment

## CFSA Review

### OVERVIEW

Certified Financial Services Auditor® (CFSA®) adalah sertifikasi khusus yang sangat bernilai bagi profesional auditor yang bekerja di perusahaan perbankan, asuransi, manajemen investasi, lembaga kredit, badan pengatur jasa keuangan, dan organisasi jasa keuangan lainnya.

Certified Financial Services Auditor® (CFSA®) mengukur pengetahuan individu dalam hal prinsip dan praktek audit dalam dunia perbankan, asuransi, dan industri jasa keuangan. Calon peserta ujian dapat memilih salah satu konsentrasi disiplin ilmu tertentu (Perbankan/Asuransi/Sekuritas) saat mengambil ujian, terlepas dari bidang pekerjaan mereka saat ini.

Pelatihan ini ditujukan bagi profesional auditor yang ingin mengikuti ujian sertifikasi CFSA .

Kursus ini meliputi serangkaian pembahasan materi yang akan diujikan dan ditambah dengan latihan soal yang akan dibimbing oleh instruktur yang berpengalaman.

### OUTLINE

- Domain I: Financial Services Auditing
- Domain II: Auditing Financial Services Products
- Domain III: Auditing Financial Service Processes
- Domain IV: The Regulatory Environment
- Banking: Products, Processes, and the Regulatory Environment
- Insurance: Products, Processes, and the Regulatory Environment
- Securities: Products, Processes, and the Regulatory Environment

### OVERVIEW

The CFSA® is a valued specialty certification for audit professionals working in banking institutions, thrift/savings and loan organizations, credit unions, insurance companies, security and commodity services, holding and investment companies, credit agencies, financial services regulatory agencies, and other financial services organizations.

The Certified Financial Services Auditor® (CFSA®) measures an individual's knowledge of audit principles and practices within the banking, insurance, and financial services industries. Candidates may choose one of these disciplines when taking the exam, regardless of their current occupational field.

The course is aimed at all those wishing to take the exam to achieve the CFSA certification.

The course includes a series of discussion material to be tested and supplemented with exercises that will be guided by experienced instructors.

### OUTLINE

- Domain I: Financial Services Auditing
- Domain II: Auditing Financial Services Products
- Domain III: Auditing Financial Service Processes
- Domain IV: The Regulatory Environment
- Banking: Products, Processes, and the Regulatory Environment
- Insurance: Products, Processes, and the Regulatory Environment
- Securities: Products, Processes, and the Regulatory Environment

# INTERNAL AUDIT ESSENTIAL SKILLS



- Induction Course for Beginning Auditors
- Auditor-in-Charge (Team Leader) – Tools and Techniques
- Audit Manager – Tools and Techniques
- Risk-Based Auditing: A Value Add Proposition
- Refresh New Update of IPPF
- Risk-Based Auditing in The Public Sector
- Fundamentals of The Audit Process in The Public Sector
- Data Analysis for Internal Auditors
- An Introduction to IT Auditing
- Audit Reports Writing – Better Design Fast Delivery
- Interviewing Techniques for Successful Audits
- Communication and Negotiation Skills for The 21st Century Auditor

## Induction Course for Beginning Auditor

Untuk dapat menjadi auditor yang berhasil, pemahaman dan pengetahuan dasar yang kuat mengenai dasar audit adalah hal yang sangat penting. Selama program pelatihan, auditor baru, maupun non-auditor dengan tanggung jawab yang berhubungan dengan pengendalian internal, dapat mempelajari seluk beluk penugasan audit dari awal sampai akhir.

Program ini disusun dengan menggunakan metode latihan tim, diskusi kelompok, dan presentasi fasilitator. Peserta akan mendapatkan dasar pengetahuan yang memungkinkan mereka untuk melakukan persiapan yang baik dan melaksanakan penugasan audit yang berhasil misalnya dengan menggunakan survei pendahuluan dan teknik pengumpulan bukti audit.

Program pelatihan ini akan memberikan pemahaman dasar mengenai bagaimana teknik mengidentifikasi risiko dan pengendalian internal dalam audit, mengembangkan keterampilan interpersonal dan bekerjasama dalam tim.

*New Entrance Auditor-Tools and Techniques* merupakan program dasar yang telah disesuaikan dengan *Internal Audit Competency Framework* yang terbaru dan hasil survey *Common Body of Knowledge* mengenai keahlian dan ketrampilan yang harus dimiliki oleh auditor dalam tiap posisi jabatan.

### MATERI PELATIHAN:

- Praktik Audit saat ini
- Penilaian dan Manajemen Risiko
- Perencanaan Penugasan Audit
- Wawancara
- Pendokumentasian Proses
- Program audit
- Alat audit terotomatisasi
- Pengujian (*Testing*)
- Pelaporan
- Menjual hasil penugasan
- Kerjasama dalam kelompok.

To become a successful auditor, a strong base of knowledge and an understanding of basic audit skills are essential. With this program, new auditors, as well as non-auditors with internal control responsibilities, can learn the ins-and-outs of an audit from beginning to end.

This program is prepared using methodology of team exercises, group discussion, and facilitator presentations. Attendees will gain a foundation of knowledge that will allow them to prepare properly for and conduct a successful audit. For example: using preliminary surveys and evidence-gathering techniques.

This program will also provide a basic understanding of how to identify risks and internal controls in auditing will also be stressed, along with interpersonal and team-building skills.

*New Entrance Auditor-Tools and Techniques* is a foundation program and has been adapted to the current Internal Audit Competency Framework and survey of the Common Body of Knowledge, regarding the expertise and skills that should be possessed by the auditor in each level of positions.

### COURSE OUTLINE:

- Internal Audit Today
- Risk Assessment and Risk Management
- Audit Assignment Planning
- Interviewing
- Process Documentation
- Audit Programs
- Automated Tools
- Testing
- Reporting
- Selling the Result
- Teamwork.



## Auditor-in-Charge (Team Leader) – Tools and Techniques

Memimpin tim audit tidak hanya membutuhkan pengetahuan, tetapi juga dedikasi, efisiensi, dan keterampilan mengenai kepemimpinan yang efektif. Pemimpin penugasan audit perlu memahami bagaimana menjalankan penugasan dan mengelola tim dengan baik sehingga setiap penugasan dapat berjalan lancar sesuai dengan yang direncanakan. Dengan kata lain, Pemimpin penugasan membutuhkan keterampilan untuk memimpin dengan percaya diri.

Pelatihan ini dipersiapkan untuk anda yang baru saja dipromosikan sebagai *auditor-in-charge*, mereka yang ingin lebih dalam memahami peran *auditor-in-charge*, atau mencari penyegaran. Anda akan mempelajari hal-hal yang dibutuhkan untuk memimpin penugasan misalnya organisasi, manajemen waktu dan pemecahan masalah. Melalui penggunaan studi kasus, peserta akan belajar tentang peran dan tanggung jawab *auditor-in-charge* dalam setiap tahapan penugasan audit internal.

Program pelatihan ini merupakan kelanjutan dari program sebelumnya: *Induction Course for Beginning Auditor* dan telah disesuaikan dengan *Internal Audit Competency Framework* yang terbaru dan hasil survey *Common Body of Knowledge* mengenai keahlian dan ketrampilan yang harus dimiliki oleh auditor dalam tiap posisi jabatan.

### MATERI PELATIHAN:

- IPPF untuk *Auditor-in-charge*
- Peran *Auditor-in-charge*
- Studi Kasus-Bob Brown
- Perencanaan Penugasan Audit
- Program Audit dan Supervisi Penugasan Audit
- Review Kertas Kerja Audit
- Perhatian dan Laporan Audit
- *Meeting* penyelesaian dengan *auditee* (*The Exit Conference*)
- Penyelesaian penugasan audit
- Penilaian kinerja.

Leading an audit team not only requires a great deal of knowledge, it also requires dedication, efficiency, and effective leadership skills. Audit leaders today need to know how to run a team properly so that every project runs smoothly. In other words, they need the skills to lead with confidence.

Whether you are a recently promoted auditor-in-charge, assuming the role, or seeking a refresher, this course covers the organizational, time management and problem solving skills necessary to manage a successful team. Through the use of a case study that is woven into the course, participants will learn about the roles and responsibilities of an auditor-in-charge for the phases of an internal audit.

This program is a continuation of previous program: *Induction Course for Beginning Auditor*, and has been adapted to the current *Internal Audit Competency Framework* and survey of the *Common Body of Knowledge*, regarding the expertise and skills that should be possessed by the auditor in each level of positions.

### COURSE OUTLINE:

- IPPF for the Auditor-in-charge
- The Role of an Auditor-in-charge
- Case Study-Bob Brown
- Planning the Audit
- Audit Programs and Staffing Audit Supervision
- Reviewing Working papers
- Audit Concerns and Reports
- The Exit Conference
- Wrapping Up the Audit
- Appraising Staff Performance.

## Audit Manager – Tools and Techniques

Transisi dari senior auditor ke posisi manajer tim audit mengharuskan seseorang untuk belajar dan menguasai keterampilan set yang sama sekali baru. Manajer Audit tidak hanya merupakan auditor yang efisien, tetapi juga harus menjadi komunikator yang efektif, guru, dan pendengar aktif. Kursus ini dirancang dengan fokus untuk menyediakan alat yang dibutuhkan oleh manajer baru supaya dapat memimpin secara efektif dalam pelaksanaan audit internal.

Melalui latihan praktis dan studi kasus, peserta akan belajar bagaimana mengelola peran, hubungan dengan berbagai pihak yang terlibat dalam proses audit. Peserta juga akan belajar bagaimana mempertahankan jalur komunikasi yang efektif dan benar dengan *Chief Audit Executive* atau senior manajemen, memecahkan masalah sekaligus memotivasi tim dan mendelegasikan tugas

Program pelatihan ini merupakan kelanjutan dari program sebelumnya: *Auditor in Charge Tools and Techniques* dan telah disesuaikan dengan *Internal Audit Competency Framework* yang terbaru dan hasil survey *Common Body of Knowledge*, mengenai keahlian dan ketrampilan yang harus dimiliki oleh auditor dalam tiap posisi jabatan.

### MATERI PELATIHAN:

- Struktur Departemen Audit Internal
- Menyusun Pola
- Membangun Hubungan
- Mengelola Proses Audit
- Proses Pelaporan
- Pemecahan Masalah yang Inovatif
- Memasarkan Fungsi Audit Internal.

Transitioning from staff auditor to manager of an audit team means learning and mastering an entirely new skill set. Audit managers must not only be efficient auditors, but also effective communicators, teachers, and active listeners. This course focuses on providing new managers with the tools they need to lead effectively in an internal auditing environment.

Through practical exercises and case studies, participants will learn how to manage the roles and relationships of the diverse parties involved in the auditing process. Participants will learn how to maintain lines of communication with the CAE and executive management, and problem solve while motivating a team and delegating tasks.

This program is a continuation of the previous program: *Auditor in Charge Tools and Techniques*, and has been adapted to the current *Internal Audit Competency Framework* and survey of the *Common Body of Knowledge*, regarding the expertise and skills that should be possessed by the auditor in each level of positions.

### COURSE OUTLINE:

- The Internal Audit Department's Structure
- Setting the Tone
- Building Rapport
- Managing the Audit
- The Reporting Process
- Innovative Problem Solving
- Marketing the Audit Function.



## Risk-Based Auditing: A Value Add Proposition

Berdasarkan standar profesi audit internal yang berlaku (IPPF), penugasan audit harus menggunakan pendekatan audit internal berbasis risiko. Pendekatan ini mensyaratkan dalam setiap pekerjaan audit, fokus audit tidak lagi sekedar melakukan evaluasi kecukupan pengendalian internal yang ada, melainkan juga auditor internal terlebih dahulu harus melakukan identifikasi dan analisis risiko-risiko yang utama atas kegiatan yang diaudit.

Pendekatan audit internal berbasis risiko ini akan memberikan manfaat terutama bagi *auditee* karena fokus audit internal akan lebih langsung ke permasalahan-permasalahan (risiko) yang menghambat *auditee* dalam mencapai tujuan kegiatannya. Di samping itu, rekomendasi-rekomendasi dari hasil audit internal akan lebih mudah untuk ditindaklanjuti oleh *auditee* dalam rangka untuk meningkatkan efektivitas pengendalian internal yang ada.

Bagi auditor internal sendiri, pendekatan audit internal berbasis risiko akan membuat alokasi sumber daya audit lebih efektif dan efisien untuk digunakan. Pelatihan akan dilaksanakan dalam pemaparan oleh fasilitator dan diskusi di antara para peserta dengan contoh-contoh studi kasus yang menarik. Dibahas juga dalam pelatihan ini mengenai bagaimana identifikasi dan proses asesmen risiko dilaksanakan, serta pengembangan rencana audit berbasis risiko.

### MATERI PELATIHAN:

- Peran Audit Internal
- *Corporate Governance*
- Manajemen Risiko
- Kerangka Control & Risiko
- *Entitywide Risk Assessment*
- Penugasan Audit Berbasis Risiko.

Internal auditing is a profession that's always evolving, always changing, especially in the area of risk-based audit approaches. Successful audit leaders know that it's imperative that they continue to hone their skills in guiding their organizations' risk-based auditing, while improving their current internal audit processes.

Through case studies, group discussions, round tables, and facilitator presentations, this course will help audit team leaders and other management level audit professionals align their organizations' strategies, visions, and values with the internal audit process.

Furthermore, participants will come to understand the importance of corporate governance and enterprise risk management, while learning to identify risks, perform risk assessments, develop a risk-based assurance plan, understand entity-wide controls, and plan a risk-based engagement.

### COURSE OUTLINE:

- Role of Internal Auditing
- Corporate Governance
- Risk Management
- Control (and Risk) Frameworks
- Entitywide Risk Assessment
- Risk-based Audit Engagement.

## Refresh New Update of IPPF

### OVERVIEW

International Professional Practices Framework (IPPF) yang baru memerinci standar dan memberikan wawasan yang mendalam terhadap profesi audit internal. Menawarkan saran praktis dan petunjuk tentang cara untuk meningkatkan fungsi audit internal organisasi Anda dan pengetahuan serta keterampilan staf audit Anda. Pelatihan ini secara interaktif akan mengeksplorasi elemen kunci dari IPPF melalui ceramah, diskusi, latihan dan studi kasus.

### HASIL YANG DIHARAPKAN

- Mengidentifikasi dan memahami isi dan tujuan masing-masing Atribut dan Standar Kinerja
- Memelajari cara menggunakan IPPF untuk meningkatkan fungsi audit internal serta pengetahuan dan keterampilan Anda sebagai internal auditor
- Mendiskusikan isu-isu terbaru dalam kaitannya dengan penerapan IPPF
- Mencari tahu di mana saja kegiatan audit internal tidak sepenuhnya mematuhi IPPF.
- Berbagi pengalaman dalam menerapkan standar audit internal
- Mendapat masukan dari apa yang Anda pelajari dalam studi kasus.

### TOPIK

- Background and structure of the IPPF
- Code of Ethics
- Mandatory attribute standards
- Mandatory performance standards
- Practice advisories.

### OVERVIEW

The new International Professional Practices Framework (IPPF) details internal auditing standards and provides in-depth insight into the profession. It offers practical advice and guidance on how to improve your organisation's internal audit function and your staff's auditing knowledge and skills. This is a hands-on, interactive course that explores the key elements of the IPPF through lectures, discussions, exercises and scenario-based learning.

### OUTCOMES

- Identify and understand the content and purpose of each Attribute and Performance Standard
- Learn how to use the IPPF to improve your internal audit function and your knowledge and skills as an internal auditor
- Discuss current issues in relation to the application of the IPPF
- Find out some common areas in which internal audit activities do not fully comply with the IPPF (from the IIA's external quality assessment program)
- Share your experiences in applying internal auditing standards
- Put what you learn into practice during the scenario based activities

### TOPICS COVERED

- Background and structure of the IPPF
- Code of Ethics
- Mandatory attribute standards
- Mandatory performance standards
- Practice advisories.

## Risk-Based Auditing in The Public Sector

Ada banyak keunikan penerapan audit internal di sektor Publik. Walaupun pendekatan audit berbasis risiko sudah cukup lama diperkenalkan dalam profesi audit internal, penerapan audit berbasis risiko masih sangat sedikit sekali dikenal di sektor public atau masih sangat sedikit sekali auditor internal sektor public yang memahami dan mengimplementasikan audit berbasis risiko ini.

IPPF yang baru dalam pernyataan prinsipnya (*Core Principles*) demikian juga dalam pernyataan standar, secara tegas menekankan penggunaan pendekatan audit berbasis risiko dalam proses audit.

Pelatihan ini akan memperkenalkan peran audit internal, sifat dari pekerjaan audit internal, pentingnya memahami proses tata kelola, manajemen risiko dan pengendalian dalam pelaksanaan pekerjaan audit secara khusus dikaitkan dengan proses tata kelola sektor publik.

Peserta pelatihan akan mendapatkan pemahaman proses audit berbasis risiko melalui seminar, diskusi, latihan dan penyelesaian kasus untuk mendapatkan pemahaman yang komprehensif mengenai pendekatan audit berbasis risiko khususnya disektor publik.

### MATERI PELATIHAN:

- The New IPPF
- Peran Internal Audit
- Tata Kelola Sektor Publik
- Manajemen Risiko
- Pengendalian Internal
- Entity Wide Risk Assesment
- Risk Based Audit Assigment

There are many unique implementation of internal audit in the public sector. Although the risk based audit approach is long enough to be introduced in the internal audit profession, the application of risk-based audit is still very little known on the public sector or there is still very little public sector internal auditors who understand and implement this risk-based audit.

The New IPPF in the statement of principles (*Core Principles*) as well as in the standard statement, explicitly emphasizes the use of risk-based audit approach in the audit process.

This training will introduce the role of internal audit, the nature of internal audit work, the importance of understanding the processes of governance, risk management and control in the implementation of the audit work is specifically associated with public sector governance process.

Participants will gain an understanding of risk-based audit process through seminars, discussions, exercises and resolution of cases to obtain a comprehensive understanding of risk based audit approach, especially public sector.

### TRAINING MATERIALS:

- The New IPPF
- Role of Internal Audit
- Public Sector Governance
- Risk management
- Internal control
- Wide Entity Risk Assesment
- Risk Based Audit Assigment

## Fundamentals of The Audit Process in The Public Sector

Profesional audit Internal menghadapi serangkaian tantangan yang unik dalam melakukan audit di sektor publik. Pelatihan ini membahas peran auditor internal di sektor publik dan keterampilan esensial apa yang dibutuhkan untuk dapat berkinerja secara efisien.

Dalam pelatihan ini Anda akan belajar melalui pendekatan lokakarya serta serangkaian latihan termasuk bagaimana praktik terbaik pengelolaan risiko dan pengendalian di sektor publik.

Pelatihan ini didesain bagi auditor internal yang baru atau yang mau berperan dalam audit di sektor publik.

In the public sector, internal audit professionals face a unique set of challenges. This course addresses the role of the public sector auditor and teaches these professionals essential skills for efficient job performance.

Through lectures, case studies, group discussions, and practical exercises, this seminar will cover a range of topics, including audit planning, field work, analysis, reporting, team-building, and communications. You will explore best practices for managing risk and learn how to identify, evaluate and document public sector controls. Participants will also conduct a complete audit in a public sector simulation case.

This course is ideal for public sector auditors with fewer than two years of experience, experienced auditors seeking a refresher or internal auditors outside the public sector who wish to learn more about this side of the profession.

### MATERI PELATIHAN:

- Peran dan tanggung jawab auditor internal
- Standar audit (IPPF)
- Kerja sama
- Model audit – Audit kinerja
- *Review* analitis
- Pengendalian Internal
- *Interpersonal skill* dan *interview*
- Mendokumentasikan dan mengevaluasi pengendalian internal
- Program kerja audit
- Kertas kerja audit dan bukti audit
- Mengembangkan rekomendasi
- *The Exit conference*.

### COURSE OUTLINE:

- Roles and Responsibilities of Internal Auditors
- The Professional Practices Framework
- Teamwork
- The Audit Model - Performance of Audit Work
- Analytical Review Using Audit Software
- Elements of Internal Control
- Interpersonal Skills and Interviewing
- Documenting and Evaluating Internal Controls
  
- The Audit Program
- Work Papers and Audit Evidence
- Developing Recommendations for Improvement
- The Exit Conference.

## Data Analysis for Internal Auditors

### OVERVIEW

Pelaksanaan audit yang efektif dan memberikan nilai tambah bagi organisasi mutlak membutuhkan pemahaman yang memadai atas populasi yang menjadi obyek audit. Tanpa pemahaman ini, penugasan akan menggunakan banyak sumber daya dan dalam hal pemilihan sampel yang dilakukan memiliki risiko tidak menggambarkan populasi secara keseluruhan.

*Training* ini memberikan pelatihan mengenai kapan dan bagaimana cara melakukan analisis populasi dalam tahapan perencanaan penugasan. *Training* ini juga melatih auditor bagaimana melaksanakan penugasan audit dimana diperlukan penggunaan sampling baik yang bersifat acak maupun terstruktur. Pemilihan sampling ini akan mengarah pada pemberian gambaran mengenai populasi secara keseluruhan sehingga risiko kegagalan penyimpulan populasi dapat diminimalisir.

### MATERI PELATIHAN

- Pengenalan Analisis Data
- Analisis Populasi: Distribusi Frekuensi dan Studi Kasus
- Analisis Populasi: Ukuran Tendensi Sentral dan Studi Kasus
- Analisis Populasi: Perbandingan dengan Benchmark dan Studi Kasus
- Analisis Populasi: Analisis Korelasi dan Time Series dan Studi Kasus
- Teknik Pengambilan Sampel Random (Acak)
- Teknik Pengambilan Sampel Tidak Acak (Non Random) termasuk indikasi Fraud Red Flag Analysis

### OVERVIEW

The implementation of an effective audit and provide added value to the organization absolutely requires an adequate understanding on the population which is the object of the audit. Without this, the assignment will be using a lot of resources and in terms of selection of samples conducted at risk of not describe the population as a whole.

The course provides training on when and how to perform the analysis of the population in the planning stages of the assignment. The course is also train auditors how to conduct the audit assignment which required the use of both random sampling and structured. Selection of sampling would lead to giving an overview of the overall population so that the risk of failure of population inference can be minimized.

### COURSE OUTLINE:

- Introduction of Data Analysis
- Population Analysis: Frequency Distribution and Case Studies
- Population Analysis: Measures of Central Tendency and Case Studies
- Population Analysis: Comparison with Benchmark and Case Studies
- Population Analysis: Correlation and Time Series Analysis and Case studies
- Random Sampling Technique
- Non Random Sampling Technique, including an indication of Red Flag Fraud Analysis

## An Introduction to IT Auditing

Audit TI telah menjadi keahlian yang penting bagi Auditor Internal. Pelatihan ini dirancang untuk memberikan pengenalan atas Audit Teknologi Informasi (Audit TI). Pelatihan ini ditujukan bagi Auditor yang baru di bidang TI atau mereka yang akan memainkan peran dalam audit TI.

Pelatihan ini akan memperkenalkan dasar-dasar Audit TI, diantaranya mengapa penting spesialisasi dalam audit internal, evolusi kegiatan penjaminan dibidang TI, Tujuan dari audit TI dikaitkan dengan audit keuangan dan audit operasional.

Peserta akan belajar empat jenis Audit TI utama: Audit sistem TI, Pengolahan lingkungan TI, pengembangan sistem dan topik khusus audit TI. Peserta akan belajar konsep-konsep penting dalam TI, Tata kelola TI, teknik penilaian risiko TI, evaluasi pengendalian TI serta melakukan evaluasi kecukupan bukti audit TI.

### **MATERI PELATIHAN:**

- Peran IT Auditor
- Internal Audit Universe
- IT Audit framework menggunakan COBIT
- IT Management
- Hardware Configuration Management
- IT Contingency Management
- Data Management
- Network Management
- Change Management
- Information security Management
- Identity and Access Management
- Outsourced Environment
- System development.

IT auditing has become an essential skill set for all internal auditors. This course is designed to provide an introduction to IT auditing and a foundation for professional career development in the IT audit field. It is geared towards new IT auditors and internal auditors assuming an IT or integrated role.

The course will introduce the fundamentals of IT auditing and review the core drivers behind why it is a specialized area of auditing, the evolution of IT assurance, and the principle objectives of IT auditing and its relationship to integrated financial or operational auditing.

Attendees will learn about the four primary types of IT audits: audits of IT systems, IT processing environments, systems development, and technical and special topic audits. Attendees will be introduced to techniques for identifying operational and control requirements for IT systems, researching control objectives and related controls, evaluating control design or appropriateness, and assessing the reliability of IT audit evidence.

### **COURSE OUTLINE:**

- Role of the IT Auditor
- Internal Audit Universe
- IT Audit Framework Using COBIT
- IT Management
- Hardware Configuration Management
- IT Contingency Management
- Data Management
- Network Perimeter
- Change Management
- Information Security Management
- Identity & Access Management
- Outsourced Environment
- Systems Development



## Audit Reports Writing – Better Design Fast Delivery

Komunikasi yang Persuasif adalah keterampilan yang penting untuk Auditor di semua tingkatan, laporan hasil audit yang berkualitas tinggi adalah alat komunikasi utama. Dalam pelatihan ini Anda akan belajar bagaimana melakukan observasi secara efektif dan bagaimana menyusun laporan yang memenuhi standar profesional, bagaimana mendorong tindak lanjut dari manajemen, serta bagaimana mengkomunikasikan pesan yang penting untuk para top eksekutif.

*Pelatihan ini dalam format lokakarya, sangat disarankan untuk membawa Laptop dan contoh laporan yang pernah dibuat.*

### **MATERI PELATIHAN:**

- Analisis laporan hasil audit
- Unsur-unsur observasi dalam audit
- Struktur laporan hasil audit
- Kualitas laporan hasil audit
- Menulis laporan hasil audit.

Persuasive communication is an essential skill for auditors at all levels, and high-quality audit reports are a key communication tool. By participating in this course, auditors in all sectors and at all levels will learn what goes into an effective audit observation and how to organize reports that meet professional standards, elicit management action, and communicate crucial messages to executives and board-level readers. By honing these skills, they can distinguish themselves in their current positions and prepare themselves for advancement.

*This is a hands-on course that focuses on the organization and structure of audit reports, and includes case study activities for practicing the basics of audit report writing.*

### **COURSE OUTLINE:**

- The Audit-Report Writing Task
- Components of Audit Observations
- Audit Report Structure
- Quality of Reporting

## Interviewing Techniques for Successful Audits

Melakukan wawancara yang efektif adalah bagian penting dari pekerjaan auditor internal. Sebagian besar pekerjaan auditor internal dalam mengumpulkan bukti dan informasi dilakukan dengan menggunakan teknik wawancara.

Menggunakan teknik wawancara secara efektif akan membantu auditor menghasilkan hasil audit yang lebih berkualitas. Pelatihan ini akan menyediakan kerangka kerja untuk membantu Anda mengembangkan keterampilan wawancara dan menyediakan cara untuk memperkuat keterampilan Anda saat ini.

Contoh nyata wawancara, tips, teknik, dan alat-alat yang disediakan akan memungkinkan Anda untuk menjadi pewawancara yang lebih efektif.

### **MATERI PELATIHAN:**

- Komunikasi
- Pentingnya wawancara
- Jenis wawancara
- Keterampilan komunikasi
- Pertanyaan untuk wawancara
- Praktik wawancara.

Conducting effective interviews is an essential part of the internal auditor's job. This seminar will provide a framework to help you develop interview skills and provide ways to strengthen your current skills. Examples of real life interview challenges and potential solutions will be shared to better prepare you for the difficult interview.

Use of the tips, techniques, and tools provided will enable you to become a more effective interviewer. Having strong interviewing skills is an essential element for gathering audit evidence to support audit conclusions.

This seminar will cover the following important issues:

- Tips, tools, and techniques to conduct more valuable interviews.
- Skills needed to become a successful interviewer.
- Setting the environment and tone to improve how the interviewee perceives the process.
- Working with difficult people for successful interview results.
- Focusing on the audit objective to make the interview more effective for the participants (e.g., staying on track, summarizing the appropriate information, and follow-up questions.).

### **COURSE OUTLINE:**

- Communication
- Importance of interviews
- Barriers to a successful interview
- Interview Types
- Communication skills
- List of sample interview questions
- Planning steps
- Lessons learned and leading practices

## Communication and Negotiation Skills for the 21st Century Auditor

Komunikasi efektif diperlukan untuk menjadi sukses dalam dunia bisnis. Pelatihan ini akan memberikan keterampilan komunikasi yang penting bagi auditor internal untuk dapat secara efektif berkomunikasi dengan *stakeholder*, membangun hubungan bisnis yang profesional dan mencapai tujuan audit.

Salah satu aspek penting dari keterampilan berkomunikasi adalah kemampuan bernegosiasi. Bagaimana auditor internal melakukan negosiasi dengan para *stakeholder*-nya.

### MATERI PELATIHAN:

- Komunikasi
- Memahami situasi dan orang
- Negosiasi
- Presentasi
- Membangun hubungan

Effective communication is required to be successful in the business world. This course will provide internal auditors with important communication skills to effectively converse with audit stakeholders to build professional business relationships and accomplish audit objectives. Skilled communication can be the difference in auditor success or failure.

An important aspect of skilled communication is the ability to negotiate. Auditors find themselves negotiating with stakeholders in many different ways (e.g., date to provide/receive information, findings, response to draft reports, and access to key staff). Successful auditors who work well with management have strong communication and negotiation skills. Techniques, approaches, tools, and perceptions will be reviewed, discussed, and practiced in this training to enable internal auditors to better meet stakeholder expectations.

This training will benefit both new and experienced auditors who want to strengthen communication with audit stakeholders. Interactive exercises will be used to reinforce session learning objectives with real-life examples. This is the perfect course for technically competent professionals who want to improve their communication skills.

### COURSE OUTLINE:

- Communication
- Difficult people or situations
- Negotiation
- Presentations
- Reporting
- Building customer/client relationships
- Persuasion and Sales



The Institute of  
Internal Auditors  
Indonesia

# INTERNAL CONTROL AND RISK MANAGEMENT SERIES



- COSO 2013: Implementing The Framework
- Developing a Fraud Risk Management Program for Your Organization
- Auditing Governance Process
- Control Self-Assessment: Facilitation Skills
- Enterprise Risk Management: Element of The Process

## COSO 2013: Implementing The Framework

COSO adalah kerangka pengendalian internal yang pertama kali diperkenalkan pada tahun 1992. COSO telah diadopsi dan diimplementasikan di banyak organisasi dan negara.

Pada tahun 2013, COSO mengeluarkan penyempurnaan atas kerangka pengendalian internal yang dikeluarkan pada tahun 1992. Terdapat perubahan yang signifikan antara COSO 2013 dengan COSO 1992. COSO 2013 memperjelas kriteria yang ada dan menambahkan 17 prinsip dan 81 atribut.

Dengan berpedoman pada 5 kerangka utama dan 17 prinsip, organisasi dapat mendesain, mengimplementasi, memelihara serta menilai kecukupan sistem pengendalian internalnya.

Tujuan pelatihan ini adalah membantu auditor internal dalam penerapan kerangka pengendalian internal pada penugasan audit internal. Dengan penerapan kerangka pengendalian internal COSO 2013 ini, auditor internal dapat memberikan nilai tambah baik pada penugasan assurance.

Catatan: Pelatihan ini hanya membahas mengenai konsep kerangka pengendalian internal dan tidak membahas mengenai ICoFR

### MATERI PELATIHAN:

- Kerangka Pengendalian Internal terintegrasi-COSO IC-IF
- Penilaian Risiko
- Lingkungan Pengendalian
- Aktifitas Pengendalian
- Informasi dan Komunikasi
- Aktifitas Pemantauan
- Penggunaan COSO Pengendalian Internal dalam penugasan
- Penutup dan kesimpulan.

COSO is an internal control framework which first introduced in 1992. COSO has been adopted and implemented in many organizations and countries.

In year 2013, COSO issued revision on the internal control framework issued in 1992. There are significant changes between COSO 2013 compared to 1992. COSO 2013 clarifies the existing criteria. In addition, COSO 2013 adds 17 principles and 81 attributes.

With a reference to the 5 main frames and 17 principles, organizations can design, implement, maintain and assess the adequacy of its internal control system.

The purpose of this training is to assist internal auditors in the implementation of the internal control framework during the internal audit engagement. By implementing the 2013' COSO internal control framework, the internal auditor can provide added value both in the assurance or consulting assignment.

Note: This training is only discusses the concept COSO internal control framework and do not discuss regarding the ICoFR

### COURSE OUTLINE:

- COSO Internal Control–Integrated Framework (IC-IF)
- Risk Assessment
- Control Environment
- Control Activities
- Information and Communication
- Monitoring Activities
- Using COSO Internal Control –Integrated Framework
- Wrap Up.

## Developing a Fraud Risk Management Program for Your Organization

Risiko fraud berpotensi terjadi di semua organisasi. Hal ini dapat dibuktikan dengan adanya beberapa kasus fraud yang menyebabkan keruntuhan organisasi dan terungkap ke publik selama beberapa dekade yang lalu. Sebagai contoh Enron, Worldcom, Satyam, Toshiba, Ford. Kasus-kasus ini meningkatkan fokus peraturan dan dampak negatif yang luas dari fraud.

Manajemen dan senior eksekutif menaruh perhatian lebih atas kerentanan dan eksposur fraud terhadap bisnis organisasi. Mereka ingin memastikan apakah organisasi telah memiliki sistem proteksi yang memadai atau tidak.

Dengan berkembangnya mandat dan peran audit internal, manajemen mengharapkan fungsi audit internal untuk membantu manajemen dalam upaya mengelola risiko fraud dan memastikan pengendalian telah diimplementasikan secara memadai.

Pelatihan ini dirancang untuk profesional audit internal yang membutuhkan kemahiran dalam mendeteksi dan mencegah fraud. Setelah menyelesaikan pelatihan ini, peserta diharapkan mampu mengartikulasikan kepada manajemen dan pihak yang bertanggung jawab mengelola kasus bisnis dalam upaya mengelola risiko fraud, mengembangkan program manajemen risiko fraud bagi suatu organisasi, serta mengevaluasi desain dan implementasi program manajemen risiko fraud yang ada.

### MATERI PELATIHAN:

- Membuat kasus untuk program manajemen risiko fraud
- Proses COSO-konsisten untuk manajemen risiko fraud
- Peran pihak utama dalam mengelola risiko penipuan
- Mengkoordinasikan tata kelola, manajemen risiko, dan kepatuhan / etika untuk lebih mencegah fraud
- Lingkungan pengendalian
- Penilaian risiko fraud
- Kegiatan pengendalian fraud
- Informasi dan komunikasi
- Pemantauan.

All organizations are subject to fraud risks and there have been several instances in the past couple of decades when frauds have led to the downfall of organizations as a whole. For examples: Enron and Worldcom, Satyam, Toshiba, Ford. These cases increasing regulatory focus and widespread negative impact of frauds.

The managements and senior executives are increasingly concerned about the vulnerability and exposure of their businesses/ organizations to frauds and whether or not they are adequately protected.

As the mandate and role of internal audit continue evolving, managements are expecting internal audit functions to assist management for managing fraud risks and ensuring control has been adequately implemented.

After completing this course, which is appropriate for internal auditing professionals seeking proficiency in fraud detection and prevention, Participants should be able to articulate to management and those charged with governance the business case for managing fraud risk, develop a fraud risk management program for an organization, and evaluate the design and implementation of an existing fraud risk management program.

### COURSE OUTLINE:

- Making the case for a fraud risk management program
- A COSO-consistent process for fraud risk management
- Roles of key parties in managing fraud risk
- Coordinate governance, risk management, and compliance/ ethics to better prevent fraud
- Control environment
- Fraud risk assessment
- Fraud control activities
- Information and communication
- Monitoring.



## Auditing Governance Process

Tata kelola (Governance Process) merupakan bagian integral dari sifat alamiah pekerjaan audit internal. Sebagaimana pernyataan definisi dari audit internal, tugas dari auditor internal adalah menilai dan mengevaluasi efektifitas proses tata kelola organisasi. Mengaudit efektifitas proses tata kelola, merupakan landasan dari efektifitasnya manajemen risiko dan efektifitas pengendalian.

Pelatihan ini akan memperkenalkan prinsip-prinsip tata kelola, struktur dan proses tata kelola, tools dan teknik yang tepat untuk menilai dan mengevaluasi efektifitas pelaksanaan proses tata kelola dalam organisasi.

Peserta akan belajar arti pentingnya proses tata kelola, struktur dan proses tata kelola, dan bagaimana menilai dan mengevaluasi proses tata kelola melalui seminar, diskusi, latihan termasuk menyelesaikan kasus yang relevan dalam menilai dan mengevaluasi efektifitas proses tata kelola dalam organisasi.

### **MATERI PELATIHAN:**

- Definisi Proses Tata kelola
- Struktur dan proses tata kelola
- Mengaudit proses tata kelola.

Governance Process is an integral part of the nature of internal audit work. As the statement of the definition of internal audit, internal auditor is the task of assessing and evaluating the effectiveness of the organization's governance processes. Auditing the effectiveness of the governance process is the basis of the effectiveness of risk management and control effectiveness.

This training will introduce the principles of governance, the governance structure and processes, tools and techniques to assess and evaluate the effectiveness of the governance process within the organization.

Participants will learn the importance of governance processes, structures and processes of governance. Also how to assess and evaluate the procedural governance through seminars, discussions, exercises including completing the relevant case in assessing and evaluating the effectiveness of the governance process within the organization.

### **TRAINING MATERIALS:**

- Definition of Process Governance
- Structure and governance processes work
- Auditing Governance Process

## Control Self-Assessment: Facilitation Skills

Dalam era 'Control & Risk' yang berkembang saat ini, penting bagi auditor internal, *auditee*, dan manajemen untuk memahami dengan baik mengenai konsep *Control Self-assessment* (CSA) dalam aktivitas kegiatan di organisasi. CSA adalah proses yang dilakukan oleh manajemen untuk menilai kegiatan pengendaliannya dan mengembangkan tindakan-tindakan perbaikan di bawah arahan audit. Proses CSA merupakan identifikasi bersama atas risiko-risiko oleh manajemen (*risk owner*) dengan difasilitasi oleh auditor internal (*process expert*), termasuk evaluasi atas pengendalian yang dibuat oleh manajemen untuk mitigasi risiko dalam upaya untuk meningkatkan lingkungan pengendalian.

Untuk memastikan proses *workshop* CSA yang dipandu oleh auditor internal dapat berjalan dengan baik dan berhasil, maka penting bagi auditor internal untuk memiliki pengetahuan atau keterampilan fasilitasi. Kompetensi ini sangat dibutuhkan auditor internal pada saat melakukan proses fasilitasi CSA dalam suatu *workshop* CSA. Kemampuan teknik fasilitasi yang memadai dalam *workshop* CSA akan membuat suasana *workshop* menjadi dinamis dan interaktif, serta akan membuat para *risk owner* untuk terbuka dan transparan dalam identifikasi pengendalian dan risiko.

Pelatihan selama 2 (dua) hari ini akan membahas berbagai topik berkaitan dengan teknik fasilitasi yang dibutuhkan dan dikembangkan auditor internal untuk suatu *workshop* CSA yang berhasil.

### TOPIK-TOPIK YANG DIBAHAS, DI ANTARANYA ADALAH:

1. CSA Background
2. The Art of Facilitation
3. Preparing for a CSA Workshop
4. CSA Workshop Practice

It's one thing to have a firm understanding of control self-assessment (CSA), it's another to become a successful facilitator of a CSA workshop.

In this dynamic course, participants will join fellow auditors and CCSA candidates in presentations and practice CSA workshop facilitation techniques, as well as group discussions, case studies, practical exercises, self-assessments, and individual coaching and feedback sessions. Through these highly interactive sessions, you will gain an understanding of the important role workshops play in the CSA process, grasp the power of the group decision process, and learn how to evaluate, review, and report results.

This course satisfies the facilitation requirement for Certification in Control Self-Assessment (CCSA) and is the ideal follow-up for auditors who have a solid understanding of CSA concepts.

### COURSE OUTLINE:

1. CSA Background
2. The Art of Facilitation
3. Preparing for a CSA Workshop
4. CSA Workshop Practice

## Enterprise Risk Management: Elements of The Process

Dalam lingkungan digital yang semakin kompleks dan cepat berubah, pimpinan organisasi dituntut untuk mampu memotivasi dan menginvestasi sumber daya yang ada untuk sebesar-besarnya meningkatkan nilai *stakeholders* dan memanfaatkan peluang yang prospektif, meskipun penuh risiko. Dalam situasi yang selalu berubah, organisasi dihadapkan pada berbagai risiko, di mana jika risiko-risiko ini tidak dapat dengan segera dikelola dengan baik dan efektif, maka akan berpotensi mengganggu keberhasilan, reputasi, dan masa depan organisasi dalam mencapai tujuannya.

Manajemen dan setiap insan di organisasi perlu memahami dengan baik mengenai konsep fundamental mengenai manajemen risiko dalam setiap aktivitas kegiatannya di organisasi. Penting bagi setiap insan di organisasi untuk dapat secara kontinyu mengembangkan, menerapkan, dan mengevaluasi *Enterprise Risk Management* (ERM).

Pelatihan selama 2 (dua) hari ini akan membahas berbagai topik berkaitan dengan proses dan elemen-elemen dari penerapan manajemen risiko. Dalam pelatihan ini akan dipelajari mengenai bagaimana risiko dimonitor dan juga teknik-teknik yang diaplikasikan untuk menerapkan proses manajemen risiko di dalam organisasi

### MATERI PELATIHAN:

1. ERM Overview
2. ERM Framework
3. ERM Environment
4. ERM Implementation – Risk Assessment
5. ERM Implementation – Risk Treatment
6. Monitoring the ERM System
7. Evaluating and Improving ERM.

In today's ever-changing world, organizations are continuously faced with risks. These risks can have catastrophic impacts on an organization's success, reputation, and future. Enterprise risk management (ERM) is often times an overlooked or under-implemented function, leaving organizations vulnerable and unprepared.

This course will provide you with the fundamental concepts necessary to understand this function. You will acquire knowledge of the evolutionary and fluid process of developing, implementing, and evaluating ERM. You will also learn how to monitor risk at an enterprise-wide level, as well as the application techniques necessary for implementing the process within your organization.

This course is designed for internal auditors with at least 3 years of experience who are involved in the ERM process, as well as managers and other professionals who deal with the complexities of ERM.

### COURSE OUTLINE:

- Define enterprise risk management.
- Identify the roles and responsibilities within an organization to implement enterprise risk management as an enterprise-wide function.
- Identify the internal audit activity's role in enterprise risk management.
- Compare the types of enterprise risk management frameworks.
- Define the enterprise risk management environment.
- Understand how to implement an enterprise risk management program in an organization.
- Understand how to monitor and evaluate an enterprise risk management program for improvement.

### Course Topics

1. ERM Overview
2. ERM Framework
3. ERM Environment
4. ERM Implementation – Risk Assessment
5. ERM Implementation – Risk Treatment
6. Monitoring the ERM System
7. Evaluating and Improving ERM



The Institute of  
Internal Auditors  
Indonesia

# OPERATIONAL AUDIT AND FRAUD DETECTION



Fraud Detection and Investigation for Internal Auditor ■  
Operational Auditing: Evaluating The Supply Chain ■

## Fraud Detection & Investigation for Internal Auditor

Fraud berdampak negatif bagi organisasi dalam banyak cara termasuk implikasi keuangan, reputasi, psikologis dan sosial. Menurut berbagai survei, fraud menimbulkan dampak kerugian moneter yang signifikan. Namun, biaya sesungguhnya yang timbul karena fraud sangat beragam baik dari segi waktu, produktivitas, maupun reputasi.

Fraud dapat dilakukan oleh karyawan di semua tingkatan dalam sebuah organisasi, serta oleh orang-orang di luar organisasi. Meskipun manajemen dan dewan bertanggung jawab penuh untuk pencegahan fraud, kegiatan audit internal yang efektif dapat sangat membantu dalam mengatasi fraud.

Auditor internal dapat membantu manajemen dengan melakukan deteksi dan investigasi fraud —di saat yang sama— menentukan apakah organisasi memiliki kontrol internal yang memadai.

Program pelatihan ini bertujuan untuk menunjukkan bagaimana auditor internal memosisikan diri atau setidaknya setara dalam penerapan metodologi deteksi dan investigasi fraud sebelum kerugian besar terjadi pada organisasi. Beberapa kasus aktual akan digunakan untuk menggambarkan bagaimana fraud dilakukan dan bagaimana hal itu akhirnya tertangkap

### MATERI PELATIHAN:

- Menciptakan lingkungan sehubungan dengan Fraud
- Mendeteksi Fraud di Audit Rutin
- Fraud dan Teknologi
- Eksposur Fraud dan Saran Audit
- Investigasi untuk Internal Auditor.

Fraud negatively impacts organizations in many ways including financial, reputation, psychological and social implications. According to various surveys, monetary losses from fraud are significant. However, the full cost of fraud is immeasurable in terms of time, productivity, and reputation.

Frauds can be committed by an employee at any level within an organization, as well as by those outside the organization. Although management and the board are ultimately responsible for fraud deterrence, an effective internal audit activity can be extremely helpful in addressing fraud.

Internal auditors can assist management by performing fraud detection and investigation -in the same time - determining whether the organization has adequate internal controls.

This program aims to show how internal auditor can try to be ahead or at least on par in fraud detection and fraud investigation methodologies before major harm occurs to the organization. Several actual cases are used to illustrate how frauds are perpetrated and how it was eventually caught.

### COURSE OUTLINE:

- Creating an Environment for Dealing with Fraud
- Detecting Fraud in Routine Audits
- Fraud & Technology
- Fraud Exposures and Audit Suggestions
- Investigation for Internal Auditors.

## Operational Auditing: Evaluating The Supply Chain

Dalam lingkungan yang kompetitif saat ini, rantai pasokan yang berkelanjutan sangat penting untuk memastikan kelangsungan hidup dan kemampuan organisasi untuk mendapatkan atau mempertahankan keunggulan kompetitifnya. Akan tetapi kondisi ekonomi global yang labil dan tidak pasti, tuntutan yang semakin berkembang mengenai perlindungan lingkungan hidup, meningkatnya kelangkaan sumber daya, dan era di mana konsumen mencari barang dan jasa sesuai kebutuhan memberikan efek mendalam pada dinamika rantai pasokan.

Mengatur strategi rantai pasokan dan konfigurasi untuk mengurangi biaya operasi sekaligus meningkatkan optimasi proses menjadi sangat krusial. Audit internal dapat memainkan peran penting untuk membantu manajemen senior dalam upaya meningkatkan kinerja dan mencapai keunggulan rantai pasokan.

Auditor internal harus melihat rantai pasokan sebagai proses yang terintegrasi termasuk mengevaluasi kinerja rantai pasokan dari perspektif strategis dan holistik dibandingkan hanya secara taktis melihat rantai pasokan dari sisi fungsional ataupun individual. Oleh karena itu auditor internal harus memiliki teknik dan pengetahuan yang baik mengenai bagaimana melakukan audit atas proses rantai pasokan.

Program pelatihan ini sangat sesuai untuk Kepala Unit Audit Internal, Manajer dan Auditor-in-Charge dengan pengalaman audit lebih dari dua tahun yang ingin secara aktif membantu organisasi memperkuat kinerja proses rantai pasokan dan mengelola dengan baik risiko rantai pasokan yang semakin rumit dan meluas.

### MATERI PELATIHAN:

- Dinamika Rantai Pasokan
- Lingkungan Operasional Rantai Pasokan
- Mengevaluasi Perluasan Rantai Pasokan.

In today's competitive environment, a sustainable supply chain is critical to the organization's survival and ability to gain or maintain a competitive advantage. However, a volatile and uncertain global economy, growing demands for environmental protection, increasing resource scarcity, and an era in which consumers seek on-demand goods and services —are having profound effects on supply chain dynamics.

Fine-tune supply chain strategies and configurations to reduce operating costs and improve process optimization are essential. In this regard, internal audit can play an essential role by assisting senior management in their efforts to improve supply chain performance and achieve supply chain excellence.

Internal auditors need to view the supply chain as an integrated process and evaluate supply chain performance from a strategic and holistic perspective as opposed to auditing supply chain functions and processes individually and from a tactical perspective. Therefore internal auditor should possessed good techniques and knowledge how to audit the supply chain processes.

This program is most appropriate for chief audit executives, audit managers, and auditors-in-charge with over two years' practical auditing experience who are looking to actively assist the organization in its effort to enhance supply chain performance and better manage increasingly complex and pervasive supply chain risk.

### COURSE OUTLINE:

- Supply Chain Dynamics
- The Supply Chain Operating Environment
- Evaluating the Extended Supply Chain.



# AUDIT MANAGERIAL SERIES



- Analysis and Improving Business Processes
- Root Cause Analysis
- Consulting: Activities, Skills, Attitude
- Building a Sustainable Quality Program

## Analyzing and Improving Business Processes

Organisasi terdiri dari beberapa unit bisnis dan aktifitas yang dibentuk dengan tujuan untuk membantu organisasi mencapai tujuannya. Gabungan beberapa aktifitas dari beberapa unit bisnis atau yang lebih dikenal dengan istilah proses bisnis inilah yang akan menjadi faktor penentu keberhasilan organisasi.

Karena itu, banyak organisasi berusaha untuk mengidentifikasi, menganalisa dan mengevaluasi proses bisnisnya. Namun, pada kenyataannya banyak analisa yang dilakukan hanya bersifat parsial, tidak menyeluruh dan tanpa mempertimbangkan beberapa faktor misalnya internal supplier dan customer, risiko proses bisnis terhadap organisasi.

Tujuan pelatihan ini adalah untuk membekali auditor internal dalam melakukan identifikasi dan analisa proses bisnis utama bagi organisasi dan mengevaluasi efektifitas dan efisiensi proses bisnis tersebut. Hal ini akan membantu auditor internal untuk menemukan risiko dan hambatan yang signifikan dalam proses bisnis. Dengan demikian auditor internal dapat memberikan nilai tambah bagi organisasi dalam bentuk rekomendasi yang tepat.

### MATERI PELATIHAN:

- Tujuan dan risiko dalam proses bisnis
- Mendefinisikan suatu proses bisnis
- Pemetaan proses bisnis
- Pemetaan Konsumen
- Pemetaan Spaghetti
- Matriks RACI.

Organizations consist of several business units and activities, established with aim to assist organization to achieve its objectives. The accumulation of several activities from different business unit known as business process; ultimately determines an organization's success.

Therefore, organizations try to identify, analyze and evaluate its business processes. Nevertheless, in fact, analyses being conducted in partial, not at a holistic level and do not consider several factors. For example: internal suppliers and customers, organization risks associated with those business processes.

This training is prepared with an aim to equip internal auditor in identifying and analyzing critical business process within an organization and how to evaluate business processes' effectiveness and efficiency. By doing this, internal auditor can find the significant risks and obstacles within a business process. At the end, internal auditor can provide added value to the organization by providing appropriate recommendations for improve the business process.

### COURSE OUTLINE:

- Process Objectives and Risks
- Defining the Process
- Process Mapping
- Customer Mapping
- Spaghetti Mapping
- RACI Matrices.

## Root Cause Analysis

Pendekatan analisis masalah dan pemecahan masalah dalam audit pada umumnya menggunakan pendekatan analisis sebab akibat (*root cause analysis*).

Pelatihan ini mengajarkan tinjauan proses audit internal, dan alat-alat yang digunakan dalam mengidentifikasi akar penyebab masalah-masalah audit. Kursus ini mencakup lima unsur temuan audit, dan kemudian berfokus pada alat khas yang digunakan dalam *root* menyebabkan analisis.

Alat yang paling sering digunakan dalam praktik audit sebagaimana dinyatakan dalam IIA Practice Advisory 2320-2: *Root Cause Analysis are discussed and included in practice sessions and exercises.*

### MATERI PELATIHAN:

- Model audit dan pengendalian internal
- Isu-isu laporan hasil audit
- Menggunakan alat-alat analisis sebab akibat.

This course provides a review of the internal audit process, and the tools used in identifying root causes of audit issues.

The course covers the five elements of an audit finding, and then focuses on the typical tools used in root cause analysis. The most-used tools in the IIA's Practice Advisory 2320-2: *Root Cause Analysis* are discussed and included in practice sessions and exercises.

The course also introduces Normal Accident Theory and constructing root causes in complex systems, and provides a basis for their usage in risk assessment and control identification. Auditors who want to understand the tools used in determining the root causes of audit issues should attend this course for a:

- Refresher in the steps in the audit process
- Review the five elements of an audit issue
- Practice the most-used techniques for root cause analysis of audit issues
- Practice linking root causes to the components of internal control

### COURSE OUTLINE:

- Refresher: The Audit Model and Internal Controls
- Reporting Audit Issues
- Using Root Cause Analysis (RCA) Tools

## Consulting: Activities, Skills, Attitudes

Internal audit adalah kegiatan Asuran dan konsultasi. Ada kegiatan yang berbeda yang mencirikan kegiatan konsultasi.

Pelatihan ini memberikan bekal keterampilan konsultasi yang penting untuk dapat memberikan nilai tambah bagi organisasi yang diaudit.

### **MATERI PELATIHAN:**

- Internal audit sekarang dan yang akan datang
- Aktifitas konsultasi.
- Memasarkan jasa konsultasi
- Penilaian proyek
- Usulan dan kesepakatan
- Proyek jasa konsultasi
- Pelaporan jasa konsultasi
- Membangun hubungan
- Beberapa issue dalam jasa konsultasi.

There are distinct activities that characterize consulting. If you're a consultant, chances are you already engaged in those activities. But are you getting the results you want?

Auditors at all levels will discover the consulting skills that are central to the current definition of internal auditing for adding value and assessing effectiveness of risk management, controls, and governance processes and what activities and outcomes distinguish consulting from traditional auditing.

Through small and large group exercises and other activities, this course will help you master key consulting skills and tailor consulting outcomes to your audit environment.

### **COURSE OUTLINE:**

- Internal Auditing in the Present and the Future
- Consulting Activities, Tools, Services, and Skills
- Marketing of Services
- Project Assessment
- Proposals and Agreements
- The Consulting Project
- Reporting of Results
- Nurturing the Relationship
- Issues in Consulting
- Action Planning

## Building a Sustainable Quality Program

*Who audit the auditors?* Pertanyaan ini kerap kali timbul baik secara langsung ditanyakan maupun yang ada dalam pemikiran *auditee*. Dalam pekerjaan audit internal yang dilaksanakan, auditor selalu menekankan kepada *auditee* agar meningkatkan terus kualitas pekerjaan operasional *auditee* melalui upaya-upaya efisiensi dan efektivitas yang harus dipenuhi *auditee* dalam mencapai tujuan operasional yang telah ditetapkan. Tentunya menjadi pertanyaan juga bagi *auditee* maupun para *stakeholder* audit internal, apakah kualitas pekerjaan audit sudah memenuhi standar kualitas yang ditetapkan.

Satuan Pengawasan Intern (SPI) atau unit audit internal harus menunjukkan komitmennya mengenai kualitas pekerjaannya dalam rangka memenuhi harapan para *stakeholders*. Program *Quality Assurance* Unit Audit Internal sangat penting untuk memenuhi kualitas pekerjaan dan kegiatan audit internal.

Pengembangan Program *Quality Assurance* yang efektif sama halnya dengan pengembangan manajemen mutu terpadu (TQM), yaitu produk dan jasa dianalisis untuk diverifikasi apakah memenuhi harapan *stakeholders*, aktivitas operasional dievaluasi untuk menentukan efektivitas dan efisiensinya, serta praktik-praktik dinilai untuk dikonfirmasi kesesuaiannya dengan standar. Model dan perangkat Program *Quality Assurance* yang dikembangkan dalam pelatihan ini adalah sesuai dengan *Manual Quality Assurance* yang telah diterbitkan oleh *The Institute of Internal Auditors (IIA) Global*.

Pelatihan selama 2 (dua) hari ini akan membahas berbagai topik berkaitan dengan pengembangan Program *Quality Assurance* untuk Unit Audit Internal.

### MATERI PELATIHAN:

1. Quality Standards and Recommended Guidance
2. Quality Assurance Process Model
3. Quality Assurance – Internal Audit Process
4. Quality Assurance – Internal Audit Staff
5. Quality Assurance – Internal Audit Management
6. Quality Assurance – Internal Audit Governance
7. Building the Periodic Internal Assessment
8. Developing Metrics and Reporting for the QAIP

An internal audit activity demonstrates its commitment to quality by meeting the expectations of its stakeholders while continuing to improve the effectiveness and efficiency of its operations. A successful quality assurance and improvement program (QAIP) is crucial to achieving this goal.

Building an effective QAIP is similar to establishing a total quality management program, where products and services are analyzed to verify they meet stakeholder expectations, operations are evaluated to determine their efficiency and effectiveness, and practices are assessed to confirm their conformance to standards. Once the QAIP has been established, sustaining it requires leaders who are responsible for setting the proper tone in support of quality.

The quality assessment process flow model and related tools from the recently published Quality Manual provide the basis for class discussion and activities. Guided by knowledgeable facilitators with extensive experience in quality assessments, participants will:

- Learn how to apply The IIA's International Professional Practices Framework (IPPF) quality standards to establish an effective QAIP within their internal audit practice.
- Gain experience with the quality assessment process model and related tools contained in the new Quality Manual to identify areas of focus for their own QAIPs.
- Practice building the two key components of an effective QAIP: ongoing and periodic assessments.
- Experience developing metrics and designing reports of results of their internal audit's QAIP.
- Assess the readiness of their internal audit activity for an external quality assessment.

### COURSE OUTLINE:

1. Quality Standards and Recommended Guidance
2. Quality Assurance Process Model
3. Quality Assurance – Internal Audit Process
4. Quality Assurance – Internal Audit Staff
5. Quality Assurance – Internal Audit Management
6. Quality Assurance – Internal Audit Governance
7. Building the Periodic Internal Assessment
8. Developing Metrics and Reporting for the QAIP





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## AVAILABLE ON REQUEST

### AUDITORS ESSENTIAL SKILLS

- Best Practices in Internal Auditing
- Risk-based Auditing: A Value Add Proposition
- Auditor Tools and Techniques
- Audit Manager Tools and Techniques
- Communication Skills for Auditors
- Creative Problem-solving Techniques for Auditors
- Critical Thinking for Internal Auditors
- Leadership Skills for Auditors
- Building a Sustainable Quality Program
- Statistical Sampling for Internal Auditors
- Audit Report Writing
- Consulting: Activities, Skills, Attitudes

### CONTINUOUS AUDIT & INTERNAL CONTROL SELF ASSESSMENT

- Computer-Assisted Audit Techniques
- Continuous Auditing
- Data Analysis for Internal Auditors
- Implementing Data Analytics in Internal Audit
- Control Self-assessment: An Introduction
- Control Self-assessment: Facilitation Skills
- Statistical Sampling for Internal Auditors
- COSO-based Internal Auditing

### FINANCIAL AUDIT & FRAUD DETECTION

- Financial Auditing for Internal Auditors
- Financial Statement Fraud Detection for Internal Auditors
- Statistical Sampling for Internal Auditors
- Fraud Auditing Using ACL
- Fraud Awareness for CAEs and Management
- Fraud Detection and Investigation for Government Auditors
- Fraud Detection and Investigation for Internal Auditors
- Fraud Investigation Tools and Techniques
- Purchasing Fraud: Auditing and Detection Techniques

### OPERATIONAL AUDIT

- Operational Auditing: Evaluating Procurement and Sourcing
- Operational Auditing: Evaluating the Supply Chain
- Auditing Performance Management Systems
- Project Management Techniques
- Operational Auditing: Evaluating Procurement and Sourcing
- Operational Auditing: Evaluating the Supply Chain
- Operational Auditing: Influencing Positive Change



- Health Benefits Administration Auditing
- Introduction to IT Auditing
- Internal Audit Capability Model: Implementing IA-CM
- Auditing the Cloud

#### **INTERNAL CONTROL SERIES**

- Certification in Control Self-Assessment: A Review Course and Study System That Works!
- Control Self-assessment: An Introduction
- Control Self-assessment: Facilitation Skills
- COSO 2013: Implementing the Framework
- COSO Internal Control Certificate

#### **AUDIT MANAGERIAL SERIES**

- Reinventing Internal Audit: Audit Transformation Strategies to Meet New Expectations
- Audit Committee Training
- Advanced Risk Assessment
- Analyzing & Improving Business Processes
- Assessing Data Reliability
- Performing an Effective Quality Assessment
- Getting to the Root of the Matter: Root Cause Analysis Techniques for Auditors

#### **SIX SIGMA FOR INTERNAL AUDIT FUNCTION**

- Lean Six Sigma Tools for Internal Audit
- Lean Six Sigma Tools for Internal Audit Fieldwork
- Lean Six Sigma Tools for Internal Audit Planning

#### **INFORMATION TECHNOLOGY AUDIT**

- An Introduction to IT Auditing
- Fundamentals of IT Auditing
- Evaluating IT Security Management
- Assessing the Security of Your Application Development Shop
- Assessing Your Protection of Personal Identifiable Information
- Auditing and Monitoring IT Systems Development Projects and SDLC
- Computer-Assisted Audit Techniques

#### **CYBERSECURITY AUDIT SERIES**

- COBIT 5 for Information Security
- Information Security Audit
- Auditor's Guide to Cybersecurity Vulnerability and Penetration Testing
- Audits of Your Internet Cyberspace DMZ Network
- Cybersecurity Audit of Identity and Access Control Management
- Cybersecurity Audit of Payment Card Systems
- Cybersecurity Audit of Modern Web Applications
- Securing Mobile Assets and Applications
- Cloud Computing: Critical Security and Control Issues

## About IIA Indonesia

### THE INSTITUTE OF INTERNAL AUDITOR INDONESIA

**(IIA Indonesia)** adalah organisasi profesional non-profit yang didedikasikan untuk kemajuan dan pengembangan profesi audit internal di Indonesia. Didirikan pada tahun 1989 sebagai bagian dari The Institute of Internal Auditors Inc, USA dan ditingkatkan statusnya menjadi National Institute pada tahun 2008 ketika jumlah anggota kami telah mencapai lebih 500 orang.

**“PROGRESS THROUGH SHARING”**. IIA Indonesia mempertahankan moto “Progress Through Sharing” dan sesuai dengan semangat berbagi, kami merasa bertanggung jawab untuk berbagi informasi dengan anggota kami seputar tren terbaru, teknik audit internal terbaru, peraturan dan hukum, dan isu-isu yang muncul yang mempengaruhi profesi .

**AFILIASI KE THE IIA, USA.** IIA Indonesia berafiliasi dengan The Institute of Internal Auditor Inc (The IIA), USA, badan dunia yang didirikan pada tahun 1941 oleh sekelompok kecil auditor internal berdedikasi yang menginginkan sebuah organisasi yang dapat mewakili profesi mereka dan dapat memberikan pendidikan dan standar profesi untuk praktek audit internal. Melalui afiliasi anggota kami dapat berbagi bermacam hal secara kolektif dengan lebih dari 170.000 anggota di lebih dari 165 negara dan wilayah.

### VISI, MISI, DAN TUJUAN

Visi Menjadi wadah nasional profesi audit internal: melakukan advokasi nilai-nilai, mempromosikan praktek terbaik, dan menyediakan layanan yang terbaik kepada para anggotanya.

Misi Memberikan kepemimpinan yang dinamis bagi profesi global audit internal. Kegiatan dalam mendukung misi ini akan mencakup:

1. Advokasi dan mempromosikan nilai profesional audit internal yang dapat memberikan nilai tambah bagi organisasi mereka;

### THE INSTITUTE OF INTERNAL AUDITORS INDONESIA

**(IIA Indonesia)** is a non-profit professional organisation dedicated to the advancement and the development of the internal audit profession in Indonesia. Established in 1989 as a Chapter of The Institute of Internal Auditors Inc, USA and elevated to the status of a National Institute in 2008 when our membership exceeded 500.

**“PROGRESS THROUGH SHARING”**. The Institute maintains its motto “Progress Through Sharing” and in keeping with the spirit of sharing, we make it our responsibility to share with our members information on new trends, latest internal audit techniques, regulatory and statutory requirements and the emerging issues affecting the profession.

**AFFILIATION TO THE IIA HEADQUARTER, USA.** IIA Indonesia is affiliated to The Institute of Internal Auditors Inc (The IIA), USA, a worldwide body founded in 1941 by a small group of dedicated internal auditors who wanted an organization that would represent their profession and provide educational activities and standards for the professional practice of internal auditing. Through our affiliation our members are able to share in a collective wisdom of more than 170,000 members in over 165 countries and territories.

### VISION, MISSION, AND OBJECTIVES

Vision To be the national voice of the internal audit profession: Advocating its value, promoting best practice, and providing exceptional service to its members.

Mission To provide dynamic leadership for the global profession of internal auditing. Activities in support of this mission will include:

1. Advocating and promoting the value that internal audit professionals add to their organisations;

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>2. Memberikan pendidikan profesional yang komprehensif dan kesempatan untuk pengembangan; standar dan bimbingan praktek profesional lainnya; dan program sertifikasi;</li> <li>3. Meneliti, menyebarkan, dan mempromosikan kepada para praktisi dan pemangku kepentingan pengetahuan mengenai audit internal dan peran yang tepat dalam kontrol, manajemen risiko, dan tata kelola;</li> <li>4. Menginformasikan kepada praktisi dan pihak lain yang relevan tentang praktik-praktik terbaik dalam audit internal; dan</li> <li>5. Mengajak seluruh auditor internal untuk berbagi informasi dan pengalaman.</li> </ol> | <ol style="list-style-type: none"> <li>2. Providing comprehensive professional educational and development opportunities; standards and other professional practice guidance; and certification programmes;</li> <li>3. Researching, disseminating, and promoting to practitioners and stakeholders knowledge concerning internal auditing and its appropriate role in control, risk management, and governance;</li> <li>4. Educating practitioners and other relevant audiences on best practices in internal auditing; and</li> <li>5. Bringing together internal auditors to share information and experiences.</li> </ol> |
|--|--|

Strategis Tujuan strategis IIA Indonesia adalah tanggap terhadap isu-isu penting yang dihadapi audit internal di Indonesia saat ini dan di masa depan.

Strategic The IIA's strategic objectives are in response to the most important issues facing internal auditing in Indonesia today and in the future.

**TUJUANNYA ADALAH:**

**THE OBJECTIVES ARE:**

**Prioritas strategis No 1 — Meningkatkan Kesadaran**

**Strategic Priority No. 1 – Raise Awareness.**

Meningkatkan kesadaran audit internal di Indonesia baik dari swasta maupun pemerintah, dan mendorong auditor internal untuk dapat memberikan nilai tambah yang signifikan bagi organisasinya.

Raise awareness of internal auditing in Indonesia with both private and government organizations, and promote internal auditors as adding significant value to these organizations.

**Prioritas strategis No 2 — Meningkatkan Jumlah Anggota IIA**

**Strategic Priority No. 2 – Increase Number Of IIA-Indonesia**

**Indonesia.** Meningkatkan jumlah anggota IIA Indonesia melalui promosi seputar IIA dan audit internal.

**Members.** Increase number of IIA-Indonesia members through promotion of the IIA and internal auditing.

**Prioritas strategis No 3 — Meningkatkan Jumlah Pemegang CIA**

**Strategic Priority No. 3 – Increase Number Of CIAs.**

Meningkatkan jumlah pemegang Certified Internal Auditor (CIA) di Indonesia dengan membantu anggota IIA-Indonesia dan auditor internal lainnya dalam mempersiapkan diri menghadapi ujian sertifikasi CIA.

Increase number of Certified Internal Auditors (CIAs) in Indonesia by assisting IIA-Indonesia members and other internal auditors in successfully completing the CIA exam.

**Prioritas strategis No 4 - Memberikan Pelatihan Dan Pendidikan**

**Strategic Priority No. 4 – Provide Training And Education**

Memberikan pelatihan dan pendidikan di Indonesia untuk anggota IIA dan auditor internal lainnya, bersama-sama dengan produk pendidikan lainnya.

Provide training and education in Indonesia to IIA members and other internal auditors, together with other educational products.



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