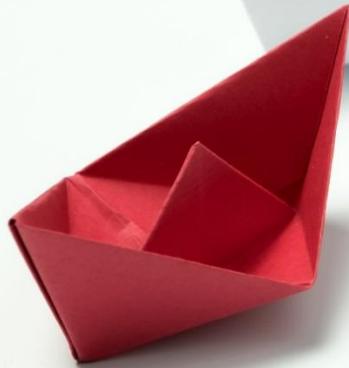


## PESAN AWAL TAHUN 2023

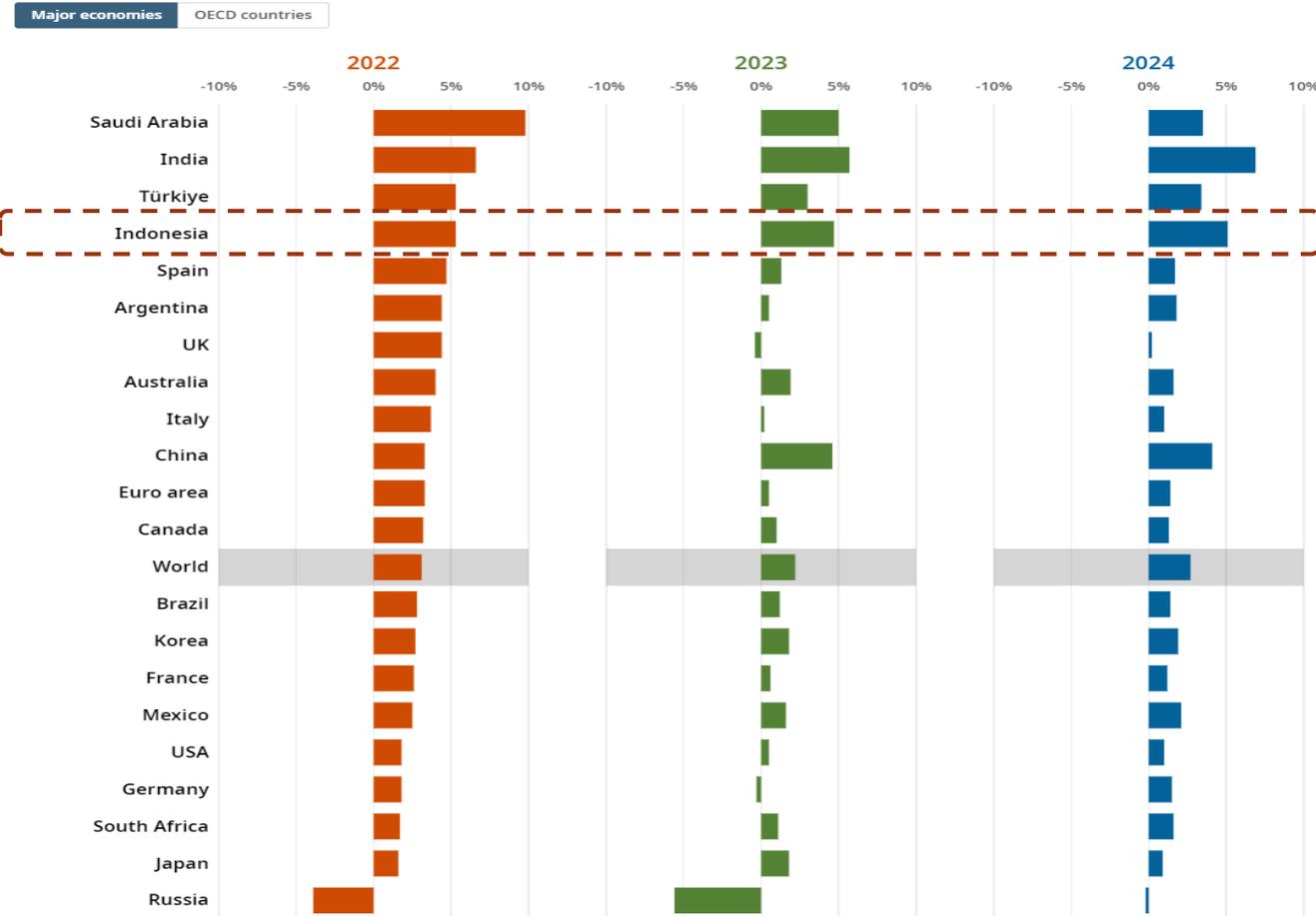
**Penerapan GRC terintegrasi untuk tata kelola dan meningkatkan pengelolaan risiko yang lebih baik**



**Sophia Wattimena**  
**Ketua Dewan Audit OJK**

**The Institute of Internal Auditors (IIA) Indonesia**  
**Jakarta, 24 Januari 2023**

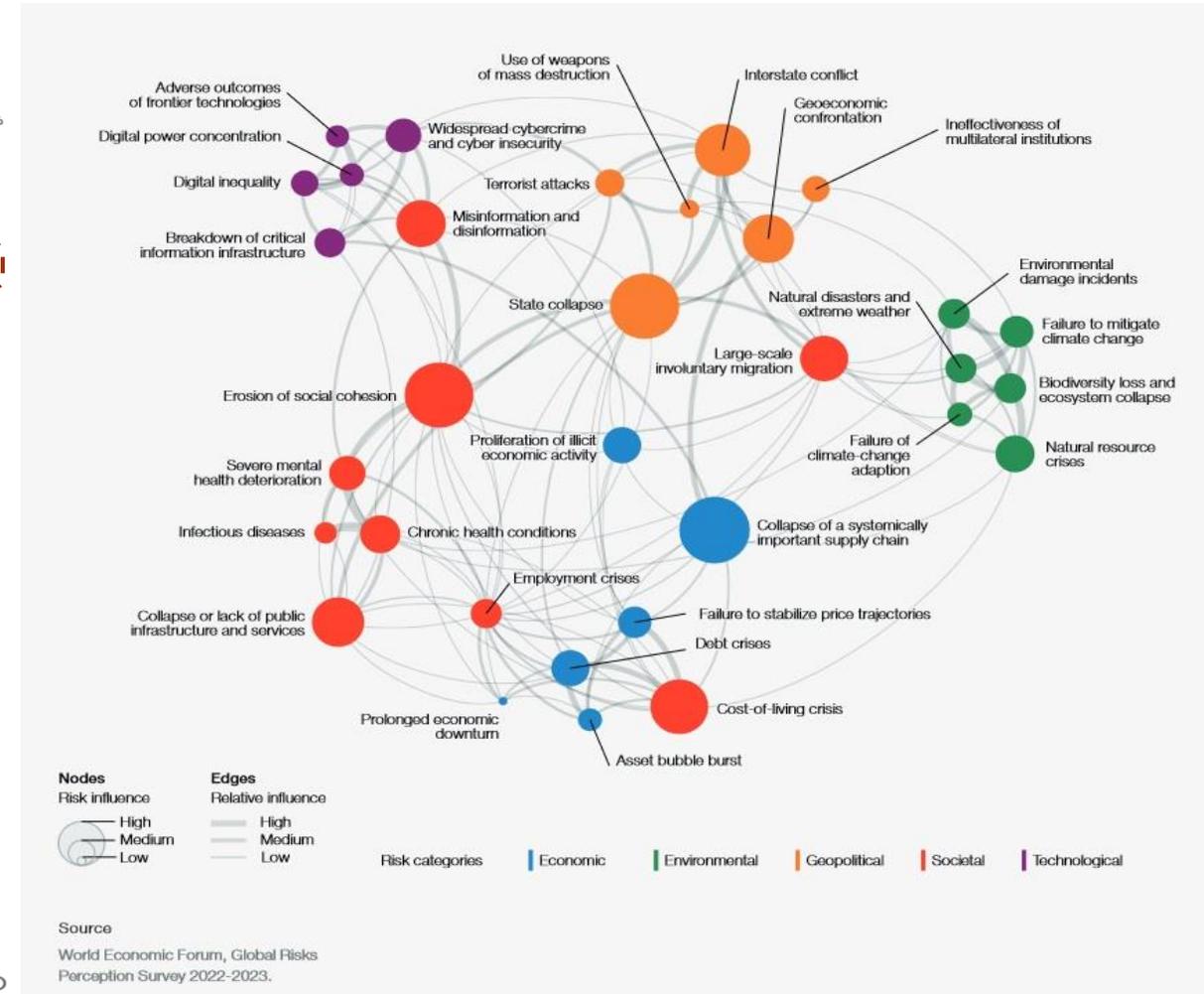
## GDP for 2022, 2023 and 2024 %, year-on-year



Source: OECD Economic Outlook (Edition 2022/2)



## Global risks landscape: an interconnections map



**OECD Economic Outlook 2022 menunjukkan bahwa tingkat GDP Indonesia masih positif di kisaran 5% dan cenderung stabil hingga 2024, di atas rata-rata negara-negara lain di dunia**

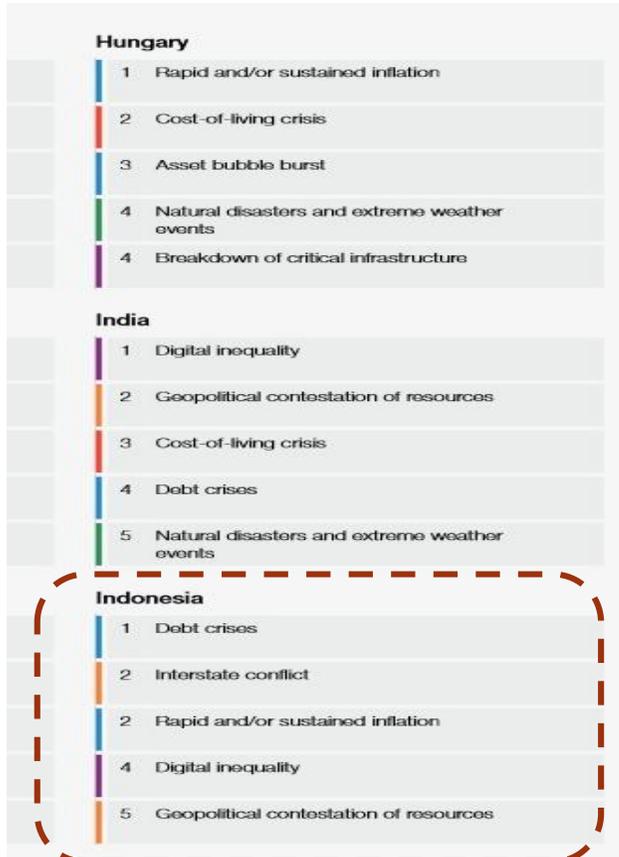
## Top 5 currently manifesting global risk



Source: World Economic Forum Global Risks Perception Survey 2022-2023.

Risk categories: Economic, Environmental, Geopolitical, Societal, Technological

## Indonesia's Top 5 risk



“Secara global, risiko ekonomi telah mulai bergeser kepada risiko sosial dan teknologi. Sedangkan untuk Indonesia, 5 risiko utama yang teridentifikasi terkait risiko ekonomi, geopolitik dan teknologi.”

Source: Global Risks Report 2023

TRENDING: John Abraham JEE Mains Admit Card India Population 2023

## Amazon founder Jeff Bezos loses over \$670 million in a day as stock declines after layoff announcement

The Amazon stock price slip has also affected the net worth of founder Jeff Bezos who lost over \$600 million in a day on Wednesday. According to the Bloomberg Billionaires Index, Bezos' fortune took a \$675 million hit. The billionaire is currently worth \$108 billion on the index and is the sixth richest person in the world.

Written by: ET Now Digital | Updated Jan 5, 2023 | 04:31 PM IST

## Google to lay off 12,000 people – read the memo CEO Sundar Pichai sent to staff

PUBLISHED FRI, JAN 20 2023 6:25 AM EST | UPDATED FRI, JAN 20 2023 4:00 PM EST

Ryan Browne  
@RYAN\_BROWNE\_

SHARE f t in ✉

BUYING & SELLING > CRYPTO EXCHANGES

## The Collapse of FTX: What Went Wrong With the Crypto Exchange?

By NATHAN REIFF Updated January 04, 2023

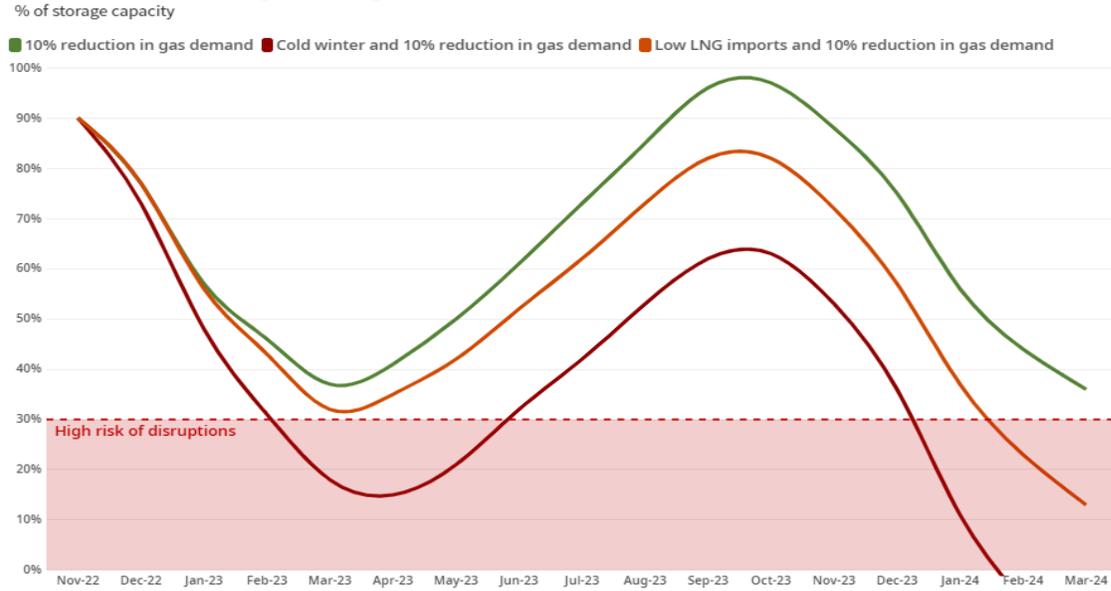
Fact checked by VIKKI VELASQUEZ

## WeWork Case Study: A Fall From the Pinnacle of Success

Dec 21, 2022 – 14 min read

## Europe risks an energy shortage this winter and next

2/3 <>



## Estimated share of GDP spent on energy end-use

1/3 <>

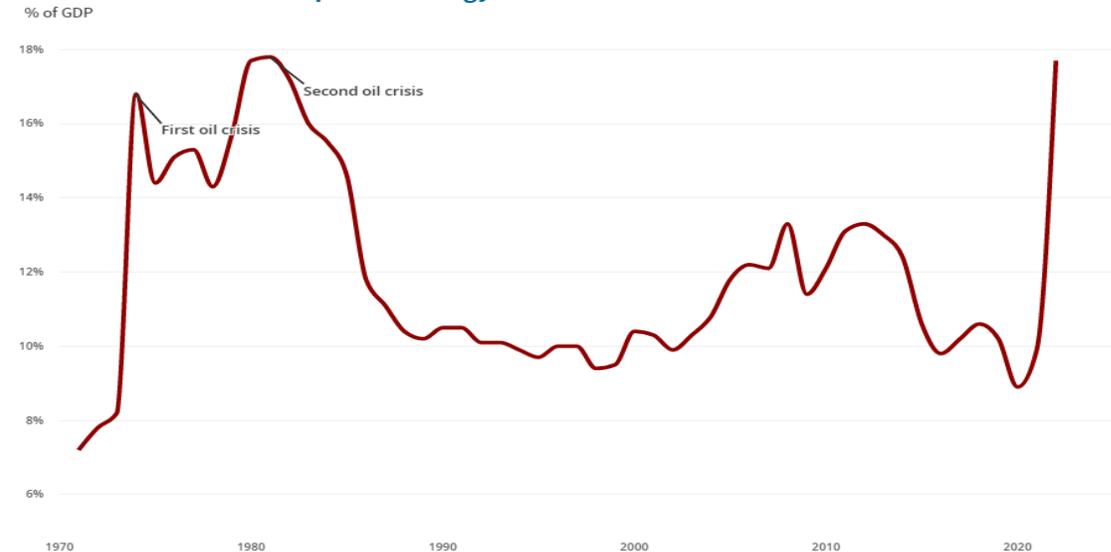
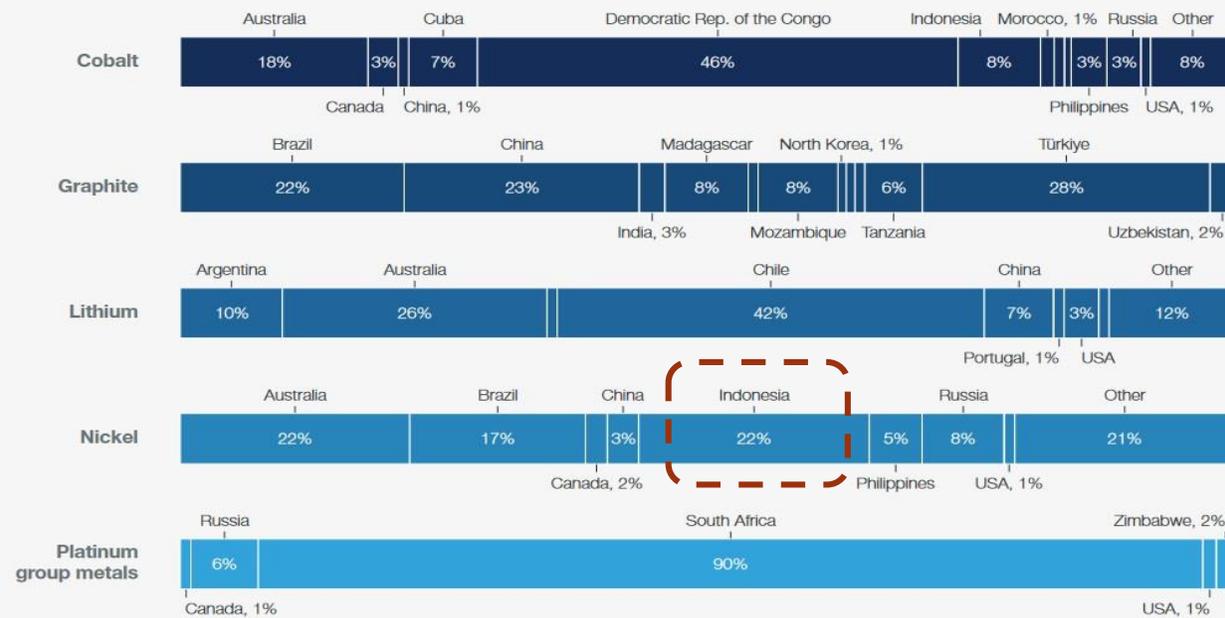


FIGURE 3.5

Reserves of critical metals and minerals



Source

IEA, World Energy Outlook Special Report: The Role of Critical Minerals in Clean Energy Transitions, 2022, US Geological Study, Mineral Commodity Summaries (various), 2022.<sup>26</sup>

Note

References to 1% refer to ≤1%.

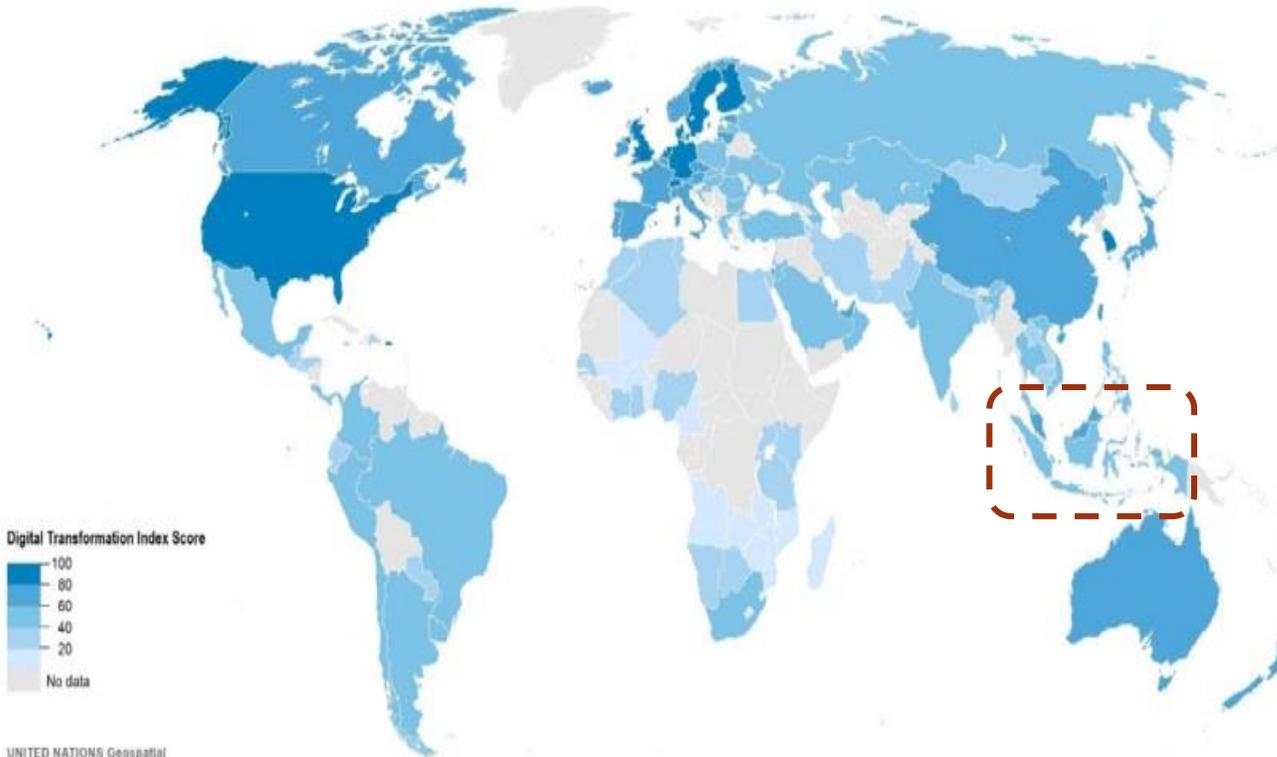
Meningkatnya risiko sosial dan geopolitik, mendorong pentingnya *awareness* terhadap isu keberlanjutan (*sustainability*), khususnya terkait **aspek *Environment, Social, dan Governance (ESG)*** dalam praktik bisnis sehari-sehari





**“Auditor harus mulai memahami substansi dari pelaksanaan kegiatan ESG perusahaan serta memberikan keyakinan bahwa pengukuran yang dilakukan telah memadai”**





UNITED NATIONS Geospatial  
The boundaries and names shown and the designations used on this map do not imply official endorsement or acceptance by the United Nations.  
Dotted line represents approximately the Line of Control in Jammu and Kashmir agreed upon by India and Pakistan. The final status of Jammu and Kashmir has not yet been agreed upon by the parties.  
Final boundary between the Republic of Sudan and the Republic of South Sudan has not yet been determined.  
A dispute exists between the Governments of Argentina and the United Kingdom of Great Britain and Northern Ireland concerning sovereignty over the Falkland Islands (Malvinas).

Source: Jongsoo Park, Seunghwa Jun and Jeong Yoon Kim, "Methodology for data analysis of digital transformation", ESCAP Working Paper Series, 31 May 2022. Available at <https://www.unescap.org/kp/2022/methodology-data-analysis-digital-transformation>

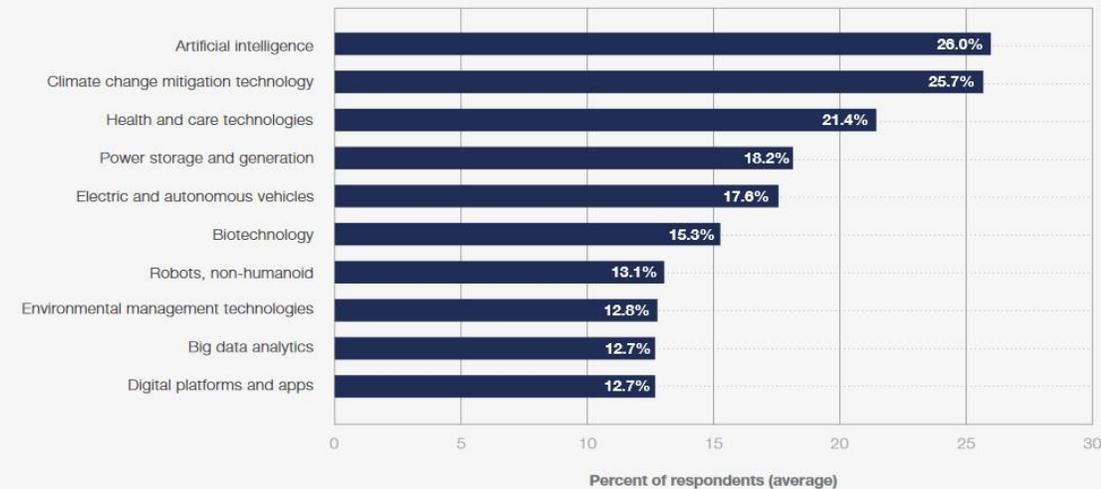
**Perkembangan teknologi yang pesat didominasi penggunaan *Artificial Intelligence (AI)* sebagai *strategic tools* di negara-negara maju.**



Source: GSMA, "The Mobile Economy Asia Pacific Report 2022", 2021c. Available at <https://www.gsma.com/mobileeconomy/asiapacific/>

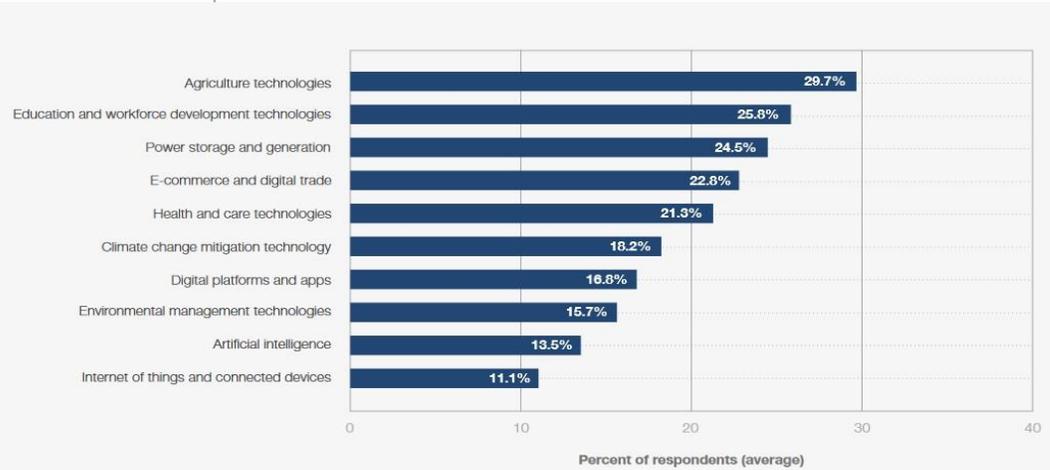
FIGURE 4 | Top ten technologies of strategic importance in five high-innovation economies

US, Japan, China, Germany, South Korea



Source: Executive Opinion Survey 2022.

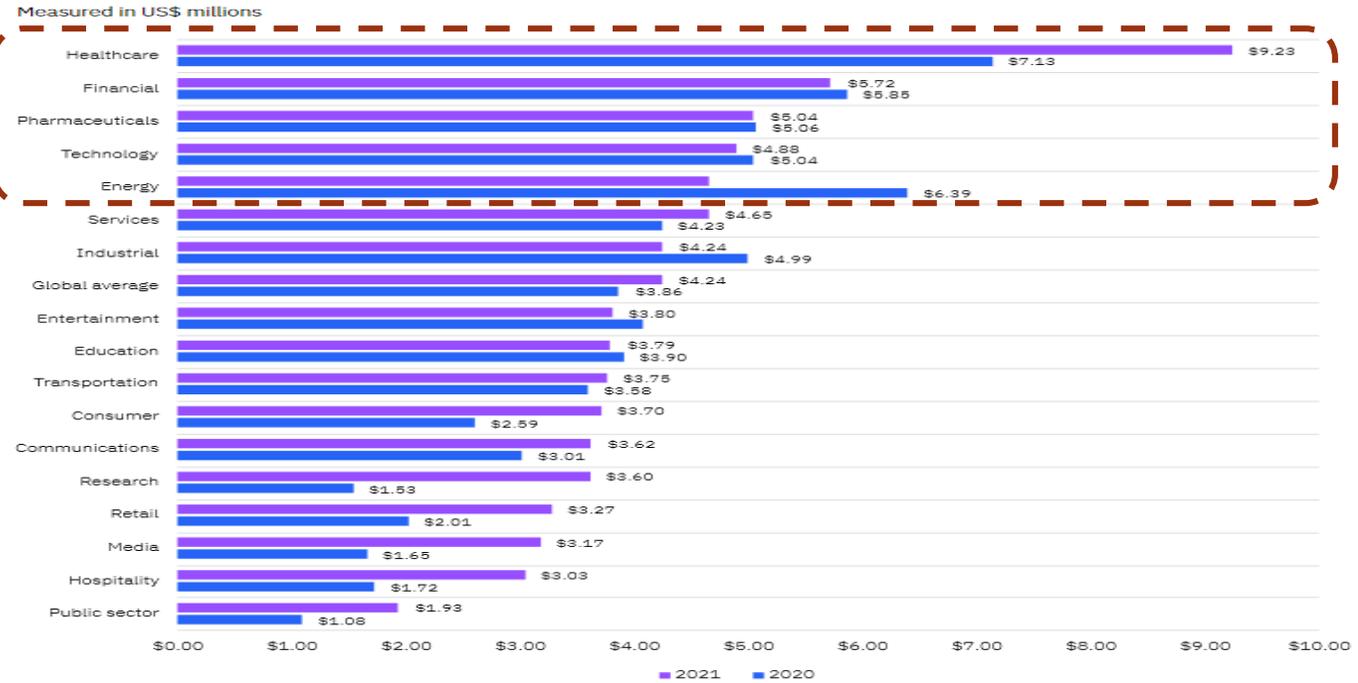
FIGURE 1 | Global top ten technologies of strategic importance



Source  
Executive Opinion Survey 2022.

Note  
Respondents were asked to provide up to three choices for technologies, sectors and obstacles. As a result, percentages displayed do not add up to 100.

Average total cost of a data breach by industry



IBM Security

Global Ransomware Damage Costs

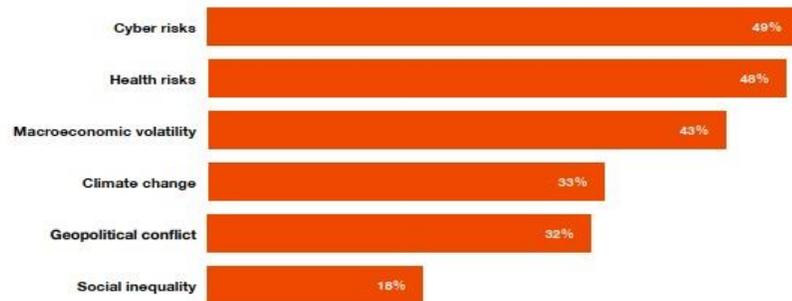


Source: SonicWall Cyber Threat Report 2022

CEOs rank cyber risks as the top threat to growth, with health risks close behind

Question: How concerned are you about the following global threats negatively impacting your company over the next 12 months?

(Showing only 'very concerned' and 'extremely concerned' responses)

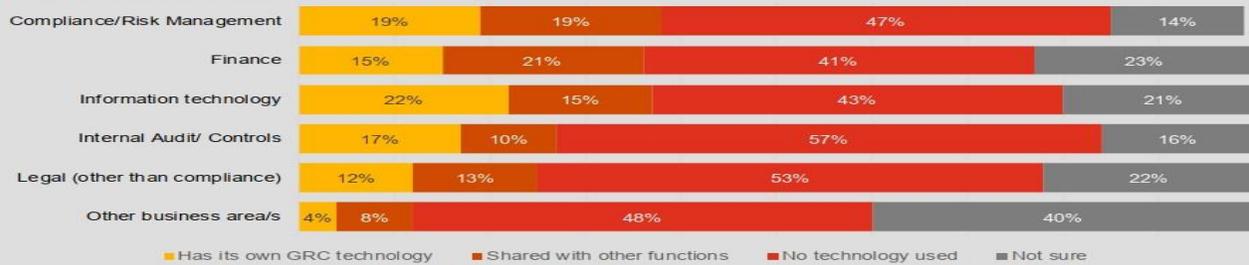


Source: PwC 25th Annual Global CEO Survey

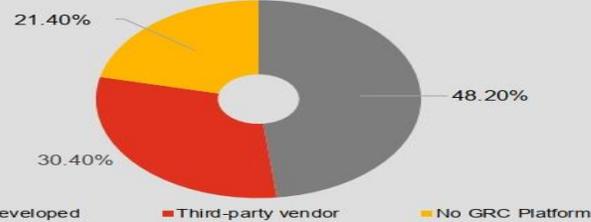
**Pada tahun 2021, IBM mengeluarkan data terkait kerugian atas serangan siber terbesar, terdapat pada 5 industri yaitu Industri Kesehatan, Keuangan, Farmasi, Teknologi, dan Energi.**



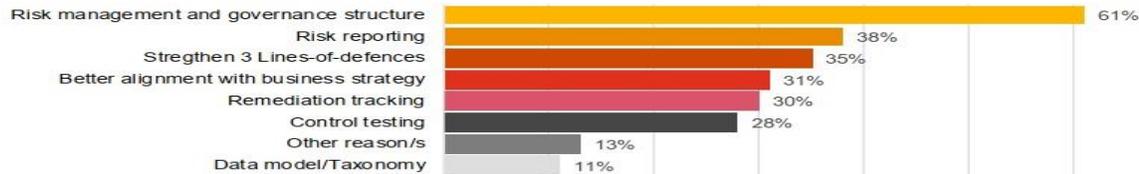
## Do you use GRC Technology in the following functions



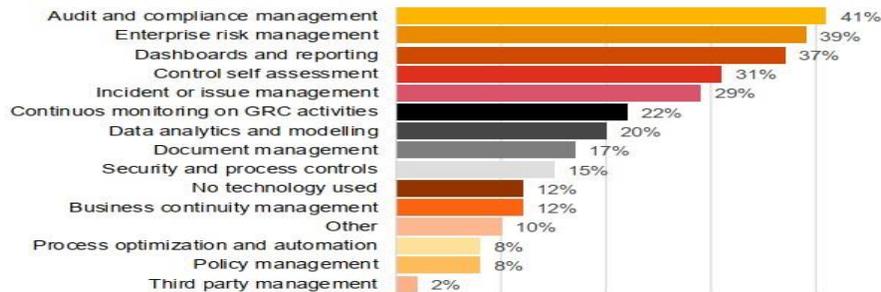
## How is your current GRC technology developed/maintained?



## What is your purpose for using GRC Technology?



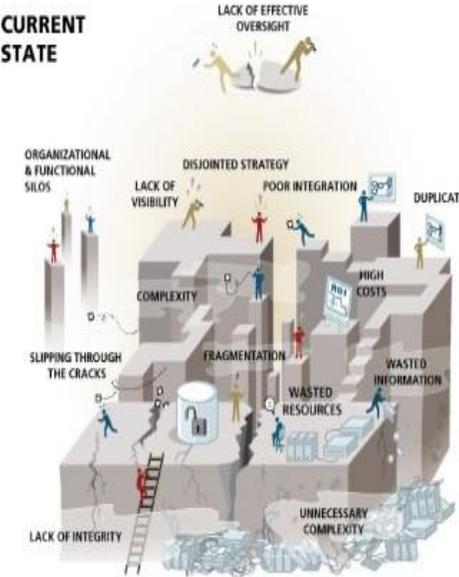
## How do you utilise your GRC technology?



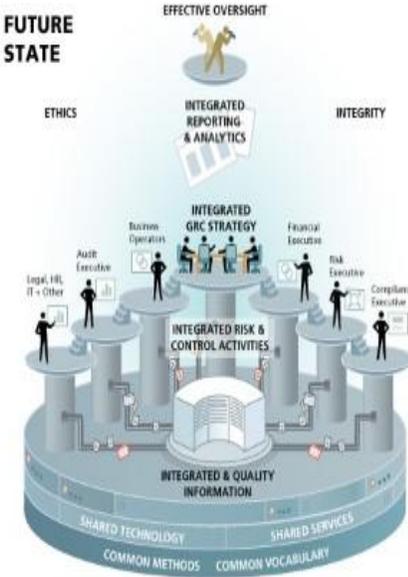
## The Business Case for Integrated GRC

Integrating governance, performance, risk, internal control and compliance management (GRC) activities yields a number of benefits. These interrelated activities have much in common, and an integrated approach can improve performance while reducing costs. Importantly, integration does NOT mean consolidation. Rather, the various GRC areas should adopt a common vocabulary, methods and, if appropriate, shared technology and shared services to be more effective, efficient and agile.

### CURRENT STATE



### FUTURE STATE



### BENEFITS

- higher quality information**  
Integrating GRC information allows management to make more intelligent decisions more rapidly.
- process optimization**  
All non-value-added activities are eliminated and value added activities are streamlined to reduce lag time and administrative variation.
- better capital allocation**  
Identifying areas where there are redundancies or inefficiencies allows those of and human capital to be allocated more effectively.
- improved effectiveness**  
Overall effectiveness is improved as gaps are closed, unnecessary redundancy is reduced, and GRC activities are aligned to the right individuals and departments.
- protected reputation**  
Regulation is protected and enhanced because risks are managed more effectively.
- reduced costs**  
Reduced costs help to improve return on investments made in GRC activities.

## MAKING THE CASE FOR CHANGE

When making the business case for change, you must clearly understand your stakeholders and the things that matter most to them.

#### Revisit & Redefine Values and Objectives

Focus on the most important enterprise objectives to make the case for integrated GRC.

- Revenue
- Customer Attraction & Retention
- Profitability (Lower Costs)
- Asset Utilization
- Asset Protection / Security
- Reputation / Brand Protection

#### Understand "As-Is" and Define "To-Be" States

Gain an understanding of the current state that GRC activities are approached. Order a vision for the future.

- What are the current costs?
- Where are there unnecessary redundancies?
- Where are the gaps?
- What do we want to look like in the future?
- How will we measure success?

#### Analyze Costs & Benefits of Multiple Options

Determine what it would take to achieve the to-be state. Consider multiple options to avoid traps.

- What are the people, process and technology elements?
- What are the costs to get there? How will costs change?
- What benefits are expected?
- What will be different?

#### Make The Financial Case & Tell The Strategic Story

Present only the part of the story frame that the case will tell the financial and strategic story.

- What are the people, process and technology elements?
- What are the costs to get there? How will costs change?
- What benefits are expected?
- What will be different?

#### Decide & Commit

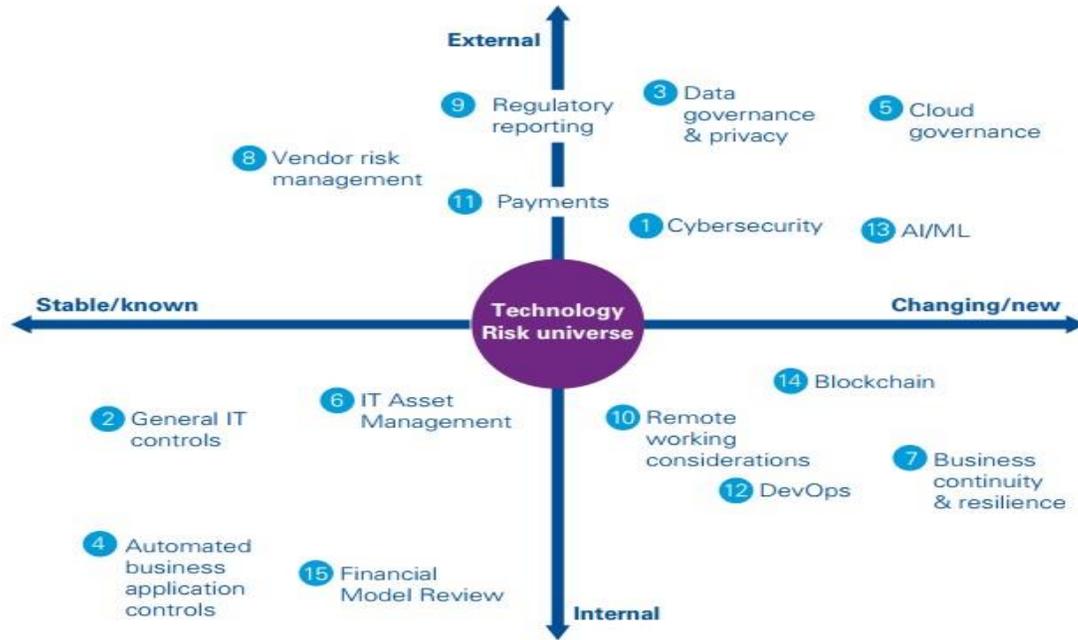
Make a formal commitment to move forward and accomplish your goals. Leadership must be committed to both the goals and the approach.

- Determine the path forward
- Measure and assess the net value of change
- Commit to achieve the benefits, not to simply do a project

Content: [info.oceg.org](http://info.oceg.org) for comments, rights or licensing requests ©2007-2010 OCEG for additional GRC illustrations and resources visit [www.oceg.org/resources](http://www.oceg.org/resources)

**GRC juga perlu bertransformasi dan terintegrasi. Teknologi dapat menjadi perekat serta pendorong terciptanya GRC yang terintegrasi serta efektif.**



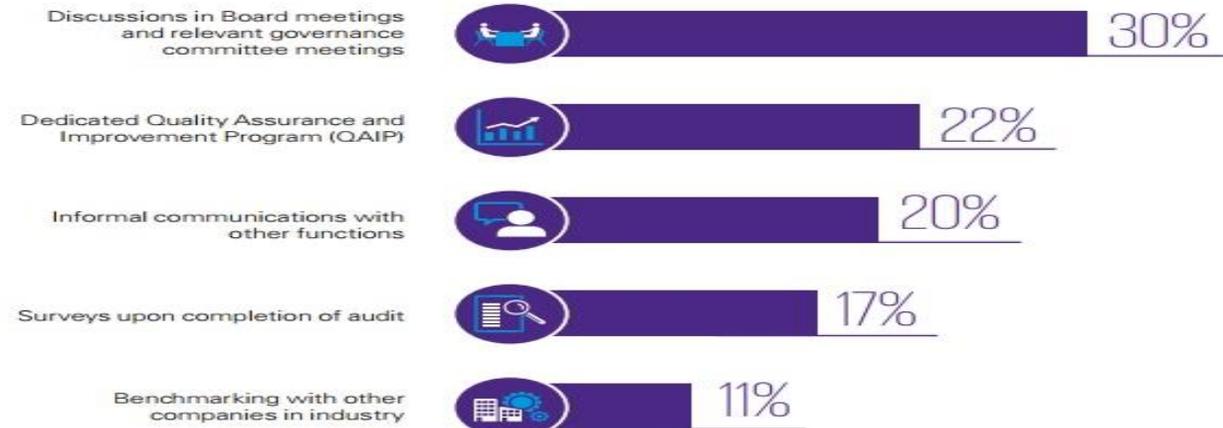


Source: Agile, Resilient & Transformative — Global IT Internal Audit Outlook, KPMG International, 2021

**“Auditor juga dituntut untuk lebih *agile* dan *adapt* dalam penggunaan teknologi untuk menghadapi risiko kedepan”**



### Mode of measuring quality and effectiveness of technology audits



Source: Agile, Resilient & Transformative — Global IT Internal Audit Outlook, KPMG International, 2021

## Drama Bank Bukopin: Kartu Kredit Modifikasi dan Rights Issue

MARKET - Donald Banjarnahor, CNBC Indonesia

27 April 2018 15:37

CNBC Indonesia > Market > Berita Market

## Tiga Tahun Kasus Wanaartha, Rugikan Nasabah Hingga Rp 3 T

MARKET - dhf, CNBC Indonesia

04 November 2022 06:25

## Garuda Disebut 'Mempercantik' Laporan Keuangan

Danang Sugianto - detikFinance

Senin, 29 Apr 2019 16:44 WIB

“Kasus gagal bayar di industri asuransi, *window dressing* di sektor pasar modal dan perbankan, hingga kinerja dana pensiun yang kurang baik, dapat mencerminkan adanya kelemahan dalam tata kelola perusahaan, salah satunya pada fungsi Internal auditor dalam mendeteksi permasalahan lebih dini.”

### Ada 65% Perusahaan Dana Pensiun BUMN Bermasalah, Begini Tanggapan ADPI

Selasa, 17 Januari 2023 / 18:15 WIB

CNBC Indonesia > Market > Berita Market

## Terungkap! Audit Internal Sudah Lama Cium Skandal Jiwasraya

MARKET - Syahrizal Sidik, CNBC Indonesia

08 July 2020 13:47

ILMU SOSBUD

## Pelanggaran Etika Bisnis pada Kasus Rekayasa Laporan Keuangan PT AISA



11 Juni 2022 07:00 | Diperbarui: 11 Juni 2022 07:04 |

4991

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Beranda > Nasional

## Polri: Ada Bukti Audit Internal Mengarah pada Dugaan Korupsi Asabri

Reporter

Andita Rahma

Editor

Kukuh S. Wibowo

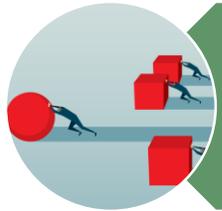
Rabu, 11 November 2020 17:30 WIB





Menjaga strategi selalu selaras dengan tujuan

Strategi merupakan sarana sementara untuk memenuhi tujuan. AI harus selalu berperan menjaga tujuan dan memastikan kepemimpinan tidak tersesat dalam kesibukan rutinitasnya.



*Continuous Improvement*

AI harus membantu para pimpinan mengenali bisnis yang mulai terancam karena adanya perubahan eksponensial sehingga kemudian menciptakan peluang untuk *improvement*.



*Competency Building*

AI diharapkan membantu pimpinan mengembangkan kemampuan perusahaan, apakah itu proses, teknologi, atau manusia.



*Risk Management*

Tidak berubah itu berisiko. Tidak melihat perubahan itu juga berisiko. Sehingga, AI perlu terus mengembangkan fungsi asurans dan konsultasi berbasis risiko.





Auditor internal harus siap untuk berinteraksi dengan peningkatan transaksi data dan informasi namun dengan frekuensi komunikasi yang lebih singkat mengingat kebutuhan kecepatan pengambilan keputusan.



Auditor internal diharapkan mampu mendorong perubahan mekanisme kerja yang lebih adaptif dan proaktif terhadap segala bentuk perubahan.

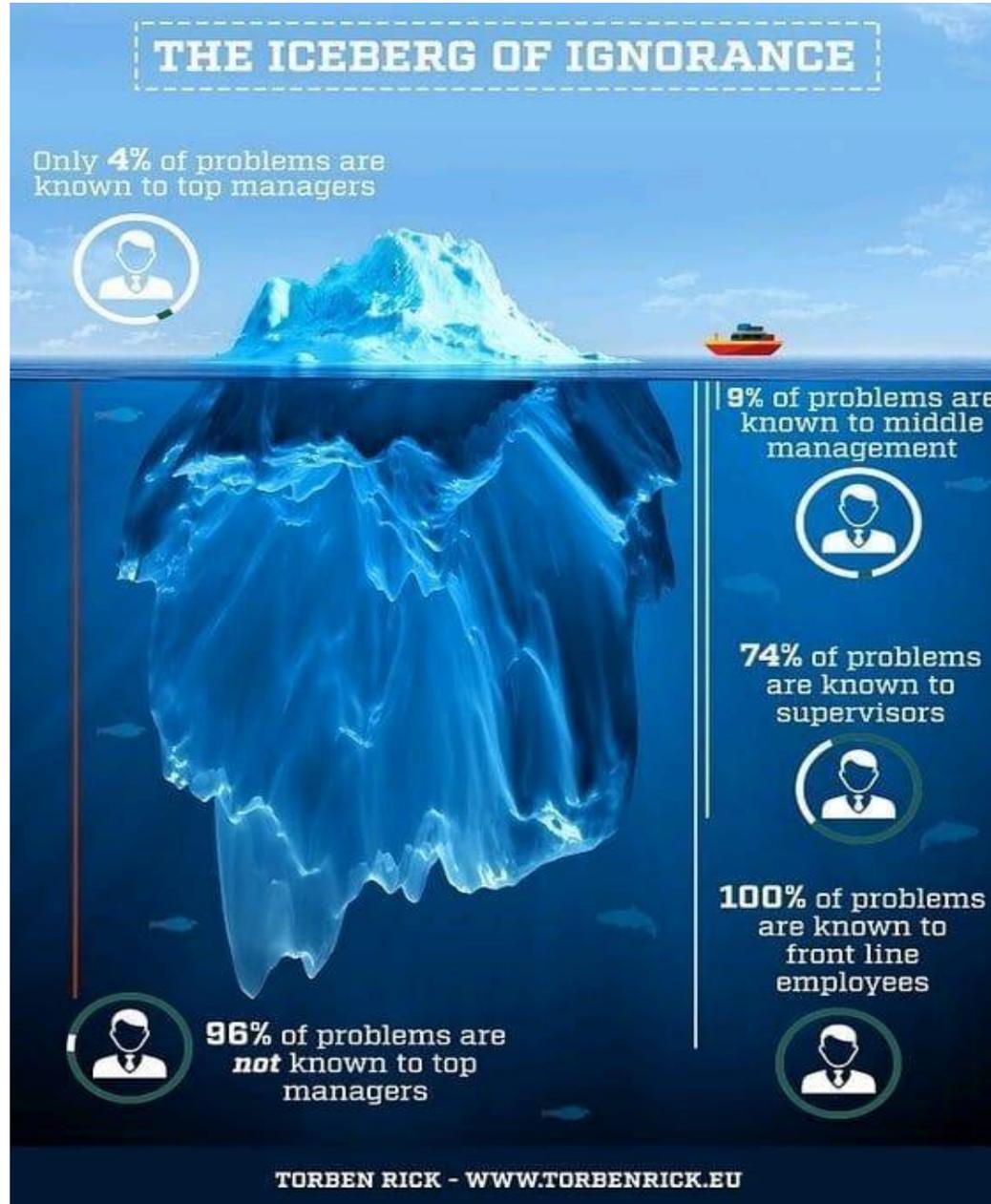


Auditor internal dituntut untuk mengedepankan inovasi dan terus mengembangkan kapasitas intelektualnya.



Auditor internal harus cepat beradaptasi dengan adanya perubahan dan penetapan regulasi baru a.l UU P2SK di sektor jasa keuangan.





“Sebuah study yang dilakukan oleh Sidney Yoshida, yang dikenal dengan istilah **Iceberg of Ignorance**, menyimpulkan bahwa Top Managers atau **Board** hanya dapat **mengetahui 4% dari total permasalahan perusahaan. Di mana 100% permasalahan sebenarnya telah diketahui oleh front line employee** atau staff level. Di sinilah **Internal Auditor** harus dapat berperan lebih untuk **mengungkap seluruh permasalahan yang signifikan dan mengomunikasikannya** kepada Board”





**“STRATEGY HAS BECOME A BIT LIKE MILK: IT  
HAS A SHORTER SHELF LIFE BECAUSE OF  
VOLATILITY.”**

MICHAEL CHAVEZ, CEO OF DUKE CORPORATE EDUCATION

**THANK YOU**

