



The Institute of  
**Internal Auditors**  
Indonesia

*PROFESSIONAL AUDITOR FORUM*  
**AUDITOR NGABUBURIT**

# **DUKUNGAN DEWAN & MANAJEMEN SENIOR DALAM TATA KELOLA AUDIT INTERNAL**

**IIA INDONESIA**

Thursday, 13 March 2025



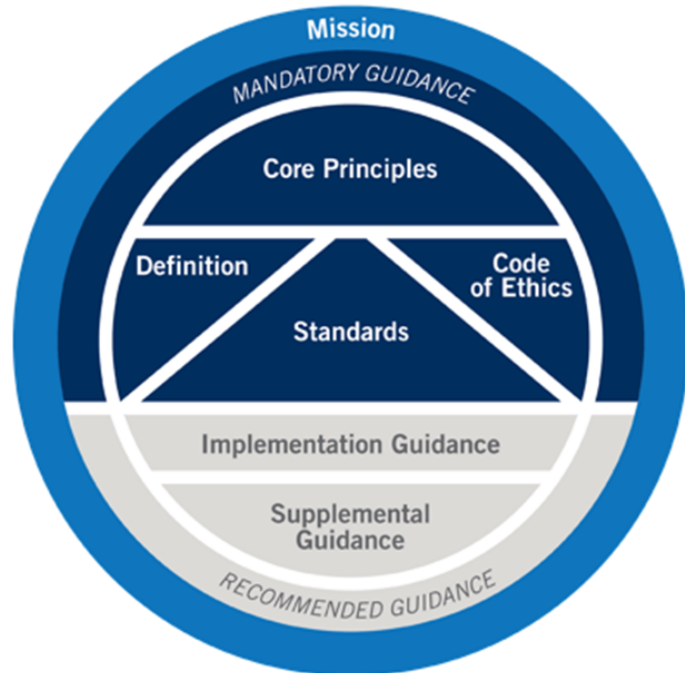
The Institute of  
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# AGENDA

- **GIAS – DOMAIN III OVERVIEW**
- **BOARD & SENIOR MANAGEMENT SUPPORT  
IN INTERNAL AUDIT GOVERNANCE**
- **DISCUSSION**

# INTERNATIONAL PROFESSIONAL PRACTICES FRAMEWORK

International Professional Practices Framework  
2017



Ensures Consistency  
Enhances Credibility  
Supports Risk Management & Governance  
Improves Audit Quality

International Professional Practices Framework  
2024



The **International Professional Practices Framework (IPPF)** of the **Institute of Internal Auditors (IIA)** is a guidance framework that provides internal auditors with **globally recognized principles, standards, and guidance** to ensure **high-quality internal audit practices**.

The IPPF consists of **mandatory** and **recommended** guidance.

# IPPF 2024

## NEW STRUCTURAL FRAMEWORK

### I. 3 Key Components

#### 1. Global Internal Audit Standards (Mandatory)

Principle-based standards for professional practices

#### 2. Topical Requirements (Mandatory for Specific Areas)

Guidance for industry-specific audits

#### 3. Global Guidance (Recommended but Not Mandatory)

Best practices for implementation

### II. New Structural Framework

- 5 Domains
- 15 Principles
- 52 Standards
  - Requirements
  - Considerations for implementations
  - Examples of Evidence of Conformance

### III. Additional Features

- Fundamentals
- Applying the Standards in the Public Sector
- Glossary

### International Professional Practices Framework 2024



# IPPF 2024

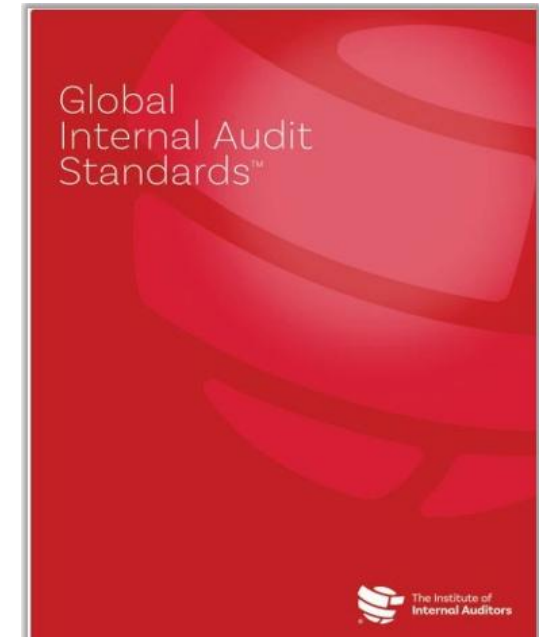
## KEY CHANGES IN THE IPPF 2024

IPPF being updated due to reflect with the modern internal audit practices and emerging risks.

- Renaming of Standards:
  - Previous Name: **International Standards for the Professional Practice of Internal Auditing (ISSPIA)**

- Now called **Global Internal Audit Standards™**

- New Structural Framework & Content
- New Purpose Statement
- Considerations for Implementation
- Ethical Principles & Standards
- **Essential Conditions for Governance**
- Conform or Explain (principles based)
- Strategy and Relationship Building
- Conclusions and Themes
- Emphasis on Board Oversight
- Performance as part of Quality
- No separate assurance/ advisory standards
- Sections for public sectors



# IPPF 2024

## GLOBAL INTERNAL AUDIT STANDARDS

5 DOMAINS – 15 PRINCIPLES – 52 STANDARDS

### DOMAIN 1

Purpose of Internal Auditing

### DOMAIN 2

Ethics & Professionalism

1. Demonstrate Integrity
2. Maintain Objectivity
3. Demonstrate Competency
4. Exercise Due Professional Care
5. Maintain Confidentiality

### DOMAIN 3

Governing  
the Internal Audit Function

6. Demonstrate Integrity
7. Maintain Objectivity
8. Demonstrate Competency

### DOMAIN 4

Managing  
the Internal Audit Function

9. Plan Strategically
10. Manage Resources
11. Communicate Effectively
12. Enhance Quality

### DOMAIN 5

Performing  
the Internal Audit Function

13. Plan Engagement Effectively
14. Conduct Engagement Work
15. Communicate Engagement Conclusions and Monitor Action Plans



# GIAS

## DEFINISI (1/2)

### Dewan (Board)

Badan tertinggi yang bertanggung jawab atas tata kelola, seperti:

- Direksi dan Dewan Komisaris.
- Komite Audit.
- Dewan Gubernur atau Wali.
- Kelompok pejabat yang dipilih atau orang yang ditunjuk secara politik.
- Badan lain yang mempunyai kewenangan atas fungsi tata kelola.

Dalam organisasi yang mempunyai lebih dari satu badan yang bertanggung jawab atas tata kelola, maka “Dewan” mengacu pada beberapa badan **yang memiliki otoritas untuk memberikan wewenang, peran, dan tanggung jawab yang tepat kepada fungsi audit internal.**

Jika tidak ada satupun badan seperti yang disebutkan, maka “Dewan” dapat diartikan sebagai kelompok atau orang yang bertindak sebagai badan tingkat tertinggi yang bertanggung jawab atas tata kelola dalam organisasi.

Contoh: Pimpinan organisasi dan Manajemen Senior.

# GIAS

## DEFINISI (2/2)

### Manajemen Senior (Senior Management)

Tingkat tertinggi **Manajemen Eksekutif** suatu organisasi yang bertanggung jawab kepada Dewan untuk melaksanakan Keputusan strategis organisasi. Biasanya sekelompok orang yang mencakup *Chief Executive Officer* atau pimpinan organisasi.

### Mandat Audit Internal (Internal Audit Mandate)

Wewenang, peran, dan tanggung jawab fungsi audit internal, yang mungkin diberikan oleh Dewan dan/ atau perundang-undangan.



# GIAS – DOMAIN III (1/3)

## GOVERNING THE INTERNAL AUDIT FUNCTION

### 6. Authorized by The Board

The Board establishes, approves, and supports the mandate of the internal audit function

#### 1. Internal Audit Mandate

2. Internal Audit Charter

3. Board and Senior Management Support

### 7. Positioned Independently

The Board establishes and protects the internal audit function's independence and qualifications

1. Organizational Independence

2. Chief Audit Qualifications

### 8. Overseen by the Board

The Board oversees the internal audit function to ensure the function's effectiveness

#### 1. Board Interaction

2. Resources

3. Quality

4. External Quality Assessment

“Essential Conditions” for an effective internal audit function

# GIAS – DOMAIN III (2/3)

## GOVERNING THE INTERNAL AUDIT FUNCTION

### KONDISI ESENSIAL

#### Dewan (Board)

- Memperjuangkan fungsi audit internal agar dapat memenuhi Tujuan Audit Internal dan mencapai strategi serta tujuannya.
- Bekerja sama dengan Manajemen senior untuk memungkinkan fungsi audit internal memiliki akses tanpa batas terhadap data, catatan, informasi, personel, dan properti fisik yang diperlukan untuk memenuhi mandat audit internal.
- Mendukung CAE melalui komunikasi langsung dan teratur.
- Mendemonstrasikan/ menunjukkan dukungan, dengan:
  - Menetapkan bahwa CAE melapor kepada Tingkat dalam organisasi yang memungkinkan fungsi audit internal memenuhi mandat audit internal.
  - Menyetujui piagam audit internal, rencana audit internal, anggaran, dan rencana sumber daya.
  - Mengajukan pertanyaan yang tepat kepada Manajemen senior dan CAE untuk menentukan apakah terdapat pembatasan pada ruang lingkup, akses, wewenang, atau sumber daya fungsi audit internal yang membatasi kemampuan fungsi tersebut untuk melaksanakan tanggung jawabnya secara efektif.
  - Bertemu secara berkala dengan CAE dalam sesi tanpa kehadiran Manajemen senior.

#### Manajemen Senior (Senior Management)

- Mendukung pernyataan fungsi audit internal di seluruh organisasi.
- Bekerja sama dengan Dewan dan Manajemen di keseluruhan organisasi untuk memungkinkan fungsi audit internal memiliki akses tanpa batas terhadap data, catatan, informasi, personel, dan properti fisik yang diperlukan untuk memenuhi mandat audit internal.

# GIAS – DOMAIN III (3/3)

## GOVERNING THE INTERNAL AUDIT FUNCTION

### Meeting with the Board and Senior Management

#### The discussions should focus on:

- The Purpose of Internal Auditing as articulated in Domain I: Purpose of Internal Auditing.
- The essential conditions outlined under each of the standards in Domain III: Governing the Internal Audit Function.
- The potential impact on the effectiveness of the internal audit function if the board or senior management does not provide the support outlined in the essential conditions.

The chief audit executive must discuss Domain III (Governing Internal Audit Function) with the board and senior management.

# NEXT SESSION



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1. Master of Science in Finance – The George Washington University, USA
2. Sarjana Hukum – Universitas Indonesia
3. Diploma IV & III Akuntansi – Sekolah Tinggi Akuntansi Negara (STAN)

**Pengalaman Kerja:**

1. Kepala Pusdiklat Anggaran dan Perbendaharaan, Kemenkeu RI (2024 – sekarang)
2. Komisaris, PT Indonesia Infrastructure Finance (2017 – sekarang)
3. Sekretaris Ditjen Perimbangan Keuangan (DJPK), Kemenkeu (2023)
4. Direktur Pembiayaan & Perekonomian Daerah, DJPK, Kemenkeu (2023)
5. Direktur Kapasitas & Pelaksanaan Transfer, DJPK, Kemenkeu (2020)
6. Direktur Eksekutif, Asian Development Bank (ADB) (2013 – 2017)
7. Komisaris PT Indonesia Power (2009 – 2013)

**Sertifikasi Profesional:**

1. Certified Internal Auditor (CIA) – The Institute of Internal Auditors (IIA)
2. Certification in Risk Management Assurance (CRMA) – The Institute of Internal Auditors (IIA)
3. Indonesia Internal Audit Practitioner (IIAP) – The Institute of Internal Auditors Indonesia
4. Chartered Accountant (CA) – Ikatan Akuntan Indonesia
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6. Fellow CPA (FCPA Aust.) – CPA Australia
7. Certified Professional Management Accountant (CPMA)
8. Qualified Government Internal Auditor (QGIA)
9. Certified Professional in Human Resources Management (CPHRM)

