KNOWLEDGE SHARING OLEH DEWAN SERTIFIKASI QIA
DI STIE PERBANAS - SURABAYA

AUDIT INTERNAL
PELUANG & TANTANGAN DI ERA SERTIFIKASI PROFESI

26 MEI 2017

MOHAMAD HASSAN, MAFIS, QIA, CRMP, CRMA, CA, CACP
Internal Audit Definition

....Appraisal Function...

...Assurance & Consulting Services...
Internal auditing is an independent, objective assurance and consulting activities, designed to add value and improve an organization’s operations.

It helps an organization in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve effectiveness of the process of:

- Governance
- Risk Management
- Control
The addition of a: **Mission of Internal Audit**

“To enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.”
EVOLUSI PERAN AUDITOR INTERNAL

Old paradigm
• Assurance

Current
• Assurance
• Consulting

Next
• Assurance
• Advice
• Insight
INTERNAL AUDIT ROADMAP

ASSURANCE PROVIDER

PROBLEM SOLVER

INSIGHT CONSULTANT

TRUSTED ADVISOR

STRATEGIC PARTNER
1955

The IIA adopts its official motto, "Progress Through Sharing".
Most business and accounting students, as well as the general public, know very little about internal auditing... 

(RICHARD RATLIFF)
PATTY MILLER
(CHAIRMAN OF THE BOARD IIA 2008 - 2009)

- RECOGNIZED
- TRUSTED
- VALUED
GERRY COX
(CHAIRMAN OF THE BOARD IIA 2007 - 2008)

Renew our resolves
Sharpen our skills
Confirm our commitment
Expand our expertise

RAISING THE BAR....
Smooth seas do not make skillful sailor
INTERNAL AUDIT SEBAGAI SUATU PROFESI

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<th>MELAYANI KEPENTINGAN BANYAK ORANG</th>
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ORGANISASI PROFESI AUDIT INTERNAL DI INDONESIA

IIA INDONESIA

ASOSIASI AUDITOR INTERNAL PEMERINTAH INDONESIA (AAIPI)

PERHIMPUNAN AUDITOR INTERNAL INDONESIA (PAII)

IKATAN AUDITOR INTERNAL BANK (IAIB)

FORUM KOMUNIKASI SATUAN PENGAWAS INTERNAL (FKSPI)
THE IIA PROFESSION

VALUE ADDED

WORLDWIDE

PROBLEM SOLVERS

A TRUE PROFESSION
INTERNAL AUDIT EVENTS

IIA Indonesia National Conference

IIA International Conference

IIA European Conference

IIA Asia Conference
INTERNAL AUDIT COMPETENCY

BASICS
- Mandatory
- Controls & Risks
- Tools & Techniques
- Audit Process

PRACTICE
- Managing IA
- Managing Engagement
- Fraud Risk & Control

KNOWLEDGE
- Governance & Business Ethics
- Risk Management
- Business Process & Structures
- Communication
- Management & Leadership
- Information Technology
- Financial Management
- Business Environment
<table>
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<th>INTERPERSONAL SKILLS</th>
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<th>THEORY &amp; METHODOLOGY</th>
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<tr>
<td>Abilities needed to interact with others effectively</td>
<td>Essential tools and techniques for internal compliance unit</td>
<td>Specific principles and procedures established by and for the profession</td>
<td>Information necessary to do the jobs</td>
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<td>Leadership, communication, managing conflict, change management</td>
<td>Problem solving, data collection &amp; analysis, Self assessment techniques, use of technology</td>
<td>Understanding of the IPPF and relevant regulations</td>
<td>Accounting, financial management, management accounting, legal framework</td>
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</table>
INTERNAL AUDIT CORE COMPETENCY

- Communication Skills
- Problem Identification & Solution Skills
- Keeping Up To Date
Jenjang Pelatihan Sertifikasi QIA

- **DASAR I**
  - 5 modul ujian

- **LANJUTAN I**
  - 6 modul ujian

- **LANJUTAN II**
  - 5 modul ujian

- **MANAJERIAL**
  - 5 modul ujian
  - paper 5000 kata
  - presentasi

- **DASAR**

- **LANJUTAN**

- **PPL**
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<th>Pengendalian Internal &amp; Manajemen Risiko</th>
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<td>Ekonomi Mikro Makro</td>
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<th>Pelaksanaan Penugasan Perencanaan Audit Tahunan Audit Sampling</th>
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<th>Lanjutan II</th>
<th>Peran Internal Audit dalam Good Corporate Governance Current Issues in Auditing Corporate Governance</th>
<th>Management Internal Audit Function I &amp; II Penugasan Assurance &amp; Consulting Internal Control Reporting</th>
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<td>Management Quality</td>
<td>Communication Skill dalam Audit Internal Management Strategic Presentation Skills</td>
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INTERNAL AUDIT COMPETENCY

BASICS
- Mandatory
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- Fraud Risk & Control

KNOWLEDGE
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- Risk Management
- Business Process & Structures
- Communication
- Management & Leadership
- Information Technology
- Financial Management
- Business Environment
SERTIFIKASI PROFESI AUDIT INTERNAL
A GOOD TIME to be an internal auditor

“Compensated Fairly & IA as a Career”

Source: Tom & Karen Oxner, “Internal Auditor” – June 2004
INTERNAL AUDIT CHALLENGES
INTERNAL AUDIT CHALLENGES

THE ROLE OF INTERNAL AUDIT IN GRC
JALUR KHUSUS
Genap - Ganjil
GOVERNANCE

MEMBANGUN GOVERNANCE MELALUI KETERATURAN DAN KEDISIPLINAN
"Every morning a gazelle wakes up, it knows it must run faster than the fastest lion or it will be killed.

Every morning a lion wakes up, it knows it must run faster than the slowest gazelle or it will starve to death.

It doesn’t matter whether you are a lion or a gazelle, when the sun comes up, you better start running."
INTERNAL AUDIT CHALLENGES
KEEPING UP TO DATE
INTERNAL AUDIT APPROACH

CONTROL ORIENTED

RISK ORIENTED
The Three Lines of Defense Model

1st Line of Defense:
- Management Controls
- Internal Control Measures

2nd Line of Defense:
- Financial Control
- Security
- Risk Management
- Quality
- Inspection
- Compliance

3rd Line of Defense:
- Internal Audit

Governing Body / Board / Audit Committee

Senior Management

External audit

Regulator

Adapted from ECIIA/FERMA Guidance on the 8th EU Company Law Directive, article 41
COSO – FRAMEWORK

COSO-ICIF 1992

COSO-ERM 2004

COSO-ICIF 2013

COSO-ERM 2016
THE 10 IMPERATIVES FOR CHANGE

Group I: Emphasize Risk Management & Governance

1. Sharpen Your Focus on Risk Management (RM) and Governance
2. Conduct a More Responsive and Flexible Risk-based Audit Plan
3. Develop a Strategic Vision for Internal Auditing
4. Focus, Monitor, and Report on IA’s Value
Group II: Address Key Stakeholder Priorities

5. Strengthen Audit Committee Communications and Relationships.

6. View Compliance with The IIA’s International Standards for the Professional Practice of Internal Auditing as Mandatory.
THE 10 IMPERATIVES FOR CHANGE

Group III: Optimize Internal Audit Resources

7. Acquire and Develop Top Talent
8. Enhance Training for Internal Audit Activities
9. Take Advantage of Expanding Service Provider Membership
10. Step up Your Use of Audit Technology and Tools
Q & A

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