

Internal Audit Quality Assurance Review

The International Professional Practices Framework (IPPF) - dari the Institute of Internal Auditors (IIA) mengharuskan Internal audit departemen melakukan proses review kesesuaian antara semua aktifitas dengan Professional Standards dan Code of ethics minimum setiap lima tahun sekali.

Tujuan dari review ini adalah agar internal auditor lebih profesional dan efektif dalam melaporkan kepastian dan memberikan konsultasi kepada dewan direksi, eksekutif senior perusahaan dan pihak lain yang berkepentingan.

Trainer: Yuwono D. Sucipto

WAKTU PELAKSANAAN

16 - 17 November 2027

09:00 - 17:00 WIB

TEMPAT PELATIHAN

Location: Kuretakeso Hotel - Kemang / Best Western Premier - Cawang / The Aryaduta Hotel Semanggi

Harga

Group Price: Rp 5.350.000
Full Fare: Rp 5.950.000

**) Harga di atas tidak dikenakan PPN 11%, sudah termasuk makan siang, snack, sertifikat, dan modul.*

Selain itu pelaksanaan review penilaian tersebut dapat memfasilitasi proses transformasi departemen internal audit menjadi mitra bisnis yang lebih strategis selain memberikan nilai tambah kepada perusahaan. Proses ini dapat mengidentifikasi peluang perbaikan dan pengkinian kwalitas dan efektifitas dalam meningkatkan kinerja serta mempromosikan citra dan kredibilitas departemen internal audit.

Perencanaan strategis dari departemen internal audit untuk mencapai tujuan tersebut antara lain dengan:

1. Membuat dulu suatu komitmen peningkatan mutu kualitas,

2. Melakukan program dalam menjamin kepastian mutu kualitas,
3. Membuat rencana protocol untuk berpikiran yang lebih maju,
4. Melakukan kajian eksternal dengan benchmarking secara terintegrasi,
5. Melakukan tindakan perbaikan yang diperlukan sesuai dengan prioritas,
6. Merancang program penilaian secara terus-menerus atau berkesinambungan atas
7. kinerja fungsi internal audit.

Dalam usaha untuk memenuhi perencanaan tersebut diatas, maka internal audit dapat lebih memfokuskan dalam meningkatkan penilaian kwalitas yang lebih efektif dengan menggunakan elemen-elemen governance, risk management dan compliance (GRC). Dalam kaitan ini the Institute of Internal Auditors (IIA) telah merancang program manual “Quality Assurance Review (QAR)” berdasarkan elemen-elemen The International Standards for the Professional Practice of Internal Auditing untuk dipergunakan oleh Internal Audit departemen dalam melakukan evaluasi, kepatuhan atas qualitas (mutu) dan peningkatannya.

Materi workshop akan disajikan dalam Bahasa Inggris dan Indonesia.

Outline Materi :

“Quality Assurance Review (QAR)”

CHAPTERS

1. Framework, Scope, Objectives, and Approach
2. The Detailed Framework
3. Internal Review
4. External Review: The Process for a Business-Focused QAR
5. External Review Program for a Business-Focused Quality Assurance Review

TOOLS

Planning and Preparation

- Tool 1 – Self-Study Report for a Business-Focused Quality Assurance Review
- Tool 2 – Preparation and Planning Program
- Tool 3 – Audit Customer Survey
- Tool 4 – Sample Letter — Internal Auditing Staff Survey
- Tool 5 – Observations and Issues Worksheet

Interviews

- Tool 6 – Audit Committee Interview
- Tool 7 – Executive to Whom the Chief Audit Executive (CAE) Reports Interview
- Tool 8 – Performance and Senior Management Interview
- Tool 9.1 – Chief Audit Executive Interview
- Tool 9.2 – Internal Auditing Staff Interview
- Tool 10 – External Auditor Interview

Additional Procedures

- Tool 11 – Risk Analysis and Audit Planning Program
- Tool 12 – Considerations for Assessing the Department's Organization
- Tool 13 – Information Technology (IT) Review
- Tool 14 – Audit Plan/Accomplishment Analysis Supplement
- Tool 15 – Staff Professional Proficiency Program
- Tool 16 – Individual Audit File Review Program
- Tool 17 – Evaluation Summary

Key Documents

- Tool 18 – Sample Policy Statement for Controlling an Organization
- Tool 19 – Model Internal Auditing Department Charter
- Tool 20 – Sample Quality Assurance Review Report

Supplement

Tool 21 – Consulting Services

INTRODUCTION

In accordance with The IIA's *Standards*, effective January 1, 2013, The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity" (Standard 1300). As indicated in the Preface, earlier editions of this manual were designed to provide guidance and tools for the chief audit executive (CAE) in establishing and maintaining a quality program, as well as for reviewers, internal and external, in testing and assessing that program. The current edition updates and expands that guidance and enhances the models and assessment tools.

The current edition is divided into chapters based on the principal elements of the quality program required by the *Standards*, with a continued strong emphasis on external assessments, as summarized below:

- Chapter 1 gives the rationale for a new edition of the manual, based primarily on the updated *Standards* and the ongoing evolution of internal auditing. That evolution of internal auditing includes its increasing focus on business risk, closer alignment of its activities with management strategies and accountabilities, and its strong emphasis on assisting management through advisory and consulting services, while continuing to provide traditional assurance services.
- Chapter 2 outlines the external quality assessment, which should be the capstone of any activity's quality program. As specified in Standard 1312, such external assessments - ...must be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization."
- Chapter 3 is designed to expand the external quality assessment process to a wider range of internal audit (IA) activities and provide another approach to comply with Standard 1312. This approach would require a rigorous and documented quality assessment, similar to that outlined in Chapter 2, performed under the direction of the CAE. This self-assessment would then be validated by an independent evaluator with qualifications similar to those of an

external quality assessment team.

- Chapter 4 sets forth the elements of an IA activity's internal quality assessment process, such as evaluation of conformity to the Standards; compliance with the charter, mission statement, objectives, and policy manual; supervision; staff development, and other steps to assess the activity's effectiveness and promote continuous improvement.
- Chapter 5 is an overview of the program segments for quality assessment and other tools, with brief guidance for their use in external and internal assessments, as well as in self-assessments (Chapter 3). Chapter 5 also serves as an overall index and control document for applying the program segments and tools.

Supplementing the five chapters of the manual are five References and four Appendices that contain practical guidance, model documents, and the various assessment tools described and referenced in the five chapters. The References and their content are as follows:

1. IIA *Standards* and Practice Advisories relevant to quality assessment (1300 series).
2. An overview of enterprise risk, management control, and accountability, with examples of frameworks for enterprise risk management and guidance for the alignment and integration of internal auditing.
3. Models, including a sample Model Management Control Policy, a Model Audit Committee (or similar board oversight function) Charter, a Model Internal Audit Activity Charter, and a list of internal audit measurement criteria.
4. Listings of current successful practices for internal auditing, including a brief explanation of each.
5. Sample documents that can be used as guides, such as Request for Proposal, Timelines, Engagement Letters, Quality Assessment Team Checklist, Interview Calendar, Survey Transmittal, Survey Advance Notice, Company To-do List, Letter to Audit Committee, and Invitation E-mails.

The Appendices are divided into four segments:

Appendix A - Tools for the preparation and preliminary phase of a quality assessment, which includes:

- Preparation for a quality assessment (Tool 1) and a self-assessment with independent validation (Tool 1A).
- Guidance for preparation of self-assessment documents (Tool 2) to use in preparing for quality assessments, including self-assessments with independent validation (Tool 2A), and a CAE questionnaire (Tool 3) for use in internal assessments and as a potential supplement for Tool 2 and Tool 9 in other assessments.
- Survey format (Tool 4) for customers of the IA activity and (Tool 5) for the IA activity's staff.
- Appendix B - Interview guides for board members (Tool 6), the executive to whom the CAE reports (Tool 7) and other executives of the organization (Tool 8), the CAE (Tool 9) and other activity personnel (Tool 10), and the external auditor of the organization (Tool 11).
- Appendix C - Program segments for the detailed assessment of the activity by the external assessment team or for use in self-assessments and other internal quality assessment processes (Tools 12-17).
- Appendix D - Guidance for summarizing findings and preparing for a closing conference (Tool 18), overall evaluation of the activity's conformity to the *Standards* (Tool 19), and

reporting results, including sample reports on quality assessment (Tool 20) and self-assessment with independent validation (Tool 21).

Instruktur Pelatihan

Yuwono D. Sucipto

Memiliki pengalaman sebagai *Management System Consultant* sejak 1996 dan pernah menempati posisi *Training Manager* di salah satu proyek *World Bank, Project Manager yang membawahi lebih dari 20 konsultan*. Beberapa topik unggulan yang beliau bawakan di dunia training diantaranya *Internal Audit, Interpreting and Documenting of ISO 9000/ISO14000/ISO 17025/OHSAS 18000, SMK3/ISO 27000/ISO 13485/ ISO 26000, Implementation of ISO 9000/ISO14000/ISO 17025/ISO 45000/SMK3, dan Integrated Management System of ISO 9000, ISO 14000 and ISO 45000/SMK3*. Ruang lingkup pengalamannya selain di bidang pelatihan juga sebagai Konsultan Pendamping dalam menerapkan dan mendapatkan penghargaan sertifikasi ISO 9000/ ISO 14000/ ISO 45000/ SMK3/ ISO 17025/ ISO 13485/ ISO 27000 selain itu beliau adalah *Technical Expert* dari *Singapore Accreditation Council (SAC)-Badan Akreditasi Nasional Singapura*.

Pernah mengikuti berbagai Short Courses di mancanegara antara lain: Sydney-Australia, Grand Canary-Spain dan Toronto-Canada.

Sepanjang pengalamannya di dunia *training & consultant*, beliau membantu di beberapa perusahaan ternama seperti: Panasia Grup, Argo Pantes Grup, Salim Grup, perusahaan-perusahaan ADIDAS Group, PT. Anugerah Citra Abadi, PG. Kebon Agung, Universitas Budi Luhur, STMT Trisakti, PT. Kereta Api Indonesia (KAI), PT. Jamsostek, API (Asosiasi Pertekstilan Indonesia), APINDO (Asosiasi Pengusaha Indonesia), Departemen Pendidikan Nasional Republik Indonesia Direktorat TK SD-SMP-SMA-SMK, PT. Medco Energi, PLTU Tarahan, beberapa *Security Services company*, PT. Altrak 1978, LPSE Provinsi Jawa Barat, PT. Antam (Persero) Tbk, Timor Gap E.P, PT. Expans Petrogas Intranusa. PT. Wastec International, Bank BNI, BPOM (Badan Pengawasan Obat dan Makanan), USDRP (Kementerian Pekerjaan Umum & World Bank Project), PT. Mesin Isuzu Indonesia, PT. Semen Tonasa, PT. Varia Usaha (Grup Semen Gresik), PT. Smart Tbk, Dale Carnegie Indonesia, PT. Kliring Penjaminan Efek Indonesia, PT. Schneider Electric Batam, PT. Gunung Madu Plantation, Kementrian Komunikasi dan Informasi Republik Indonesia, Badan Narkotika Nasional (BNN) Republik Indonesia, Politeknik Elektronik Negeri Surabaya, Universitas Telkom Fakultas Rekayasa Industri, LKPP (Lembaga Kebijakan Pengadaan Barang dan Jasa Pemerintah), PT Pertamina EP Field Rantau, PT Pertamina EP Field Cepu, PT Pertamina Refinery Project, PT Pertamina EP Asset 2 Unit Prabumulih-Adera-Limau-Pendopo, PT Pertagas Unit Prabumulih, PT. Wastec International, PT Pertamina Hulu Energi- ONWJ (Offshore-Onshore), Ericsson Academy, PT Grapari Telkomsel, PT. Tripatra, PT Perkebunan Nusantara VI Unit Kayuaro-Pangkalan Lima Puluh Kota-Rimbo Duo-Batanghari, PT. DNX Indonesia, dan sebagainya.
Yuwono D. Sucipto adalah lulusan ITT/ STTT, Bandung dan Magister Manajemen dari STIE IPWI, Jakarta, serta Lead Auditor of ISO 9000/ ISO 14000/ OHSAS 18000/ ISO 17024.

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