



KEMENTERIAN KEUANGAN
INSPEKTORAT JENDERAL



Protecting Your Organization Value, Providing Better Future: How Leading Chief Audit Executives Build Quality and Value

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Definition of Internal Audit (IPPF by IIA)

Internal Audit (IPPF)

Internal audit is an independent and objective assurance and consulting activity designed to **add value and improve** the organisation's operations.

It helps the organisation in achieving its objectives by bringing a systematic, disciplined approach **to evaluate and improve** the effectiveness of the risk management, control and governance processes



Protecting or Providing Value?

- Agency Theory
- Value Proposition (Assurance, Insight. and Objectivity)*)



*) In a brochure provided by the IIA



Providing or Protecting Better Future?



- The Objectives of Organization
- Helping the Organization (Evaluating dan improving the effectiveness of RM, IC, G)

*) In a brochure provided by the IIA



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Terima Kasih

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