

2018 IIA INDONESIA NATIONAL CONFERENCE

Nurturing Agile Internal Auditors in Disruptive Times

State of Internal Audit Profession: Global Perspective



Panelis 1 & Chair

Hari Setianto



President IIA Indonesia

Finance Director PT. ASABRI

2018 NATIONAL
CONFERENCE
i. 28-29 August





- Responses from 764 respondents – National Survey of Internal Audit Practices
- Replication of Global Survey at national level
- Enriched by experience and perspectives from 24 resource persons, mostly CAEs from diverse organizations
- Presents comparison with global survey results



Writers



*Inspector, Inspectorate
General of the Ministry
of Finance*

Alexander Zulkarnain, CIA, CCSA, CSOX, CA



*Director
Centria Integrity Advisory
(TeamMate Wolters
Kluwer);
Governor IIA Indonesia*

Hartian S. Widhanto, CIA, CRMA, CISA, CRISC



*Chief Audit & Risk
Advisory
PT Astra Otoparts, Tbk*

Suryaningrum, QIA, ERMCP, BCMCP



*Group Head
Internal Audit Division
PT Perusahaan Pengelola
Aset (Persero)*

Bayu Triastoto, CIA, CRMA, CA



*Chief Audit Executive
PT Sarana Multi
Infrastruktur (Persero)*

Setyo Wibowo, CIA, CRMA, CISA, CA



*Auditor Internal
PT Pelabuhan Indonesia II
(Persero)*

Yulias Caesar Sihombing, CA, CIA, CPA



Topics



Talent Management

- Carrier Background and CAE's competencies
- Core competencies of auditors: Expectation of CAEs
- Motivating and Building value adding internal audit team
- Inspiring for organisational performance improvement
- Women in the internal audit profession in Indonesia
- Competence required for world class internal auditor
- Continuing professional education for internal auditor



Interactions

- Risk management and internal Audit: establishing the line, developing collaboration, improving effectiveness
- Roles of internal auditing in responding to fraud risks
- Pressures on Internal Audit Activity
- Interaction between Internal Audit and Audit Committee
- Using third party service provider: alternative source to acquire skills and capacity



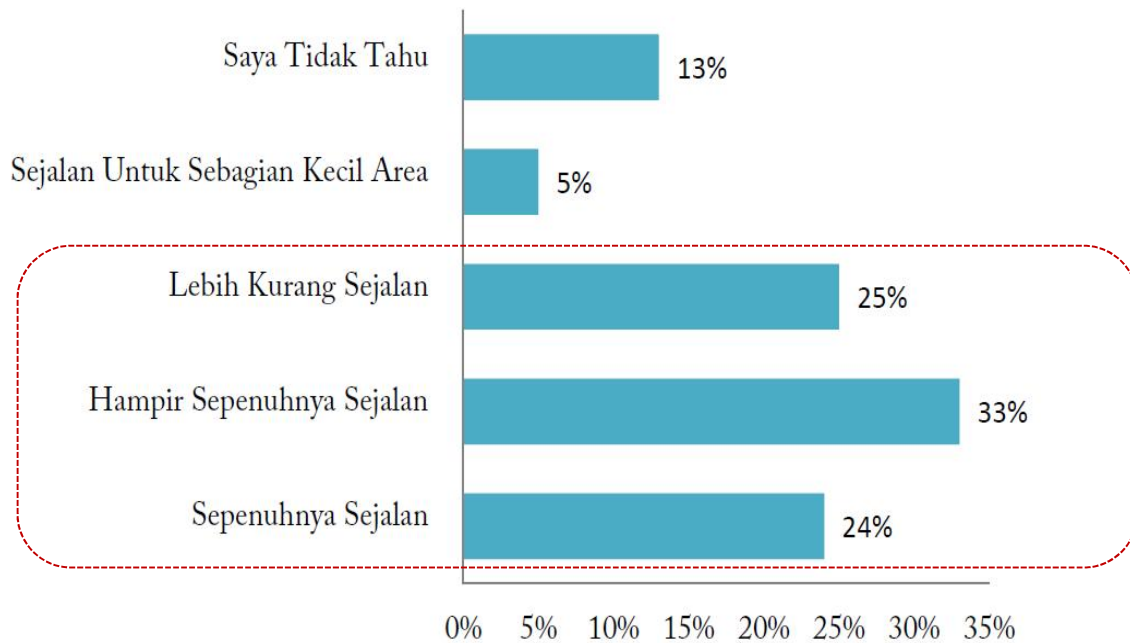
Process

- *Combined Assurance*: an approach for efficient and effective practices
- Leveraging technology to support Internal audit
- Internal audit maturity
- The use and conformance to the IPPF in Indonesia
- Quality assurance and improvement program
- Internal Audit in the Public Sector: Toward a world class internal audit organization
- Other results from the National Survey

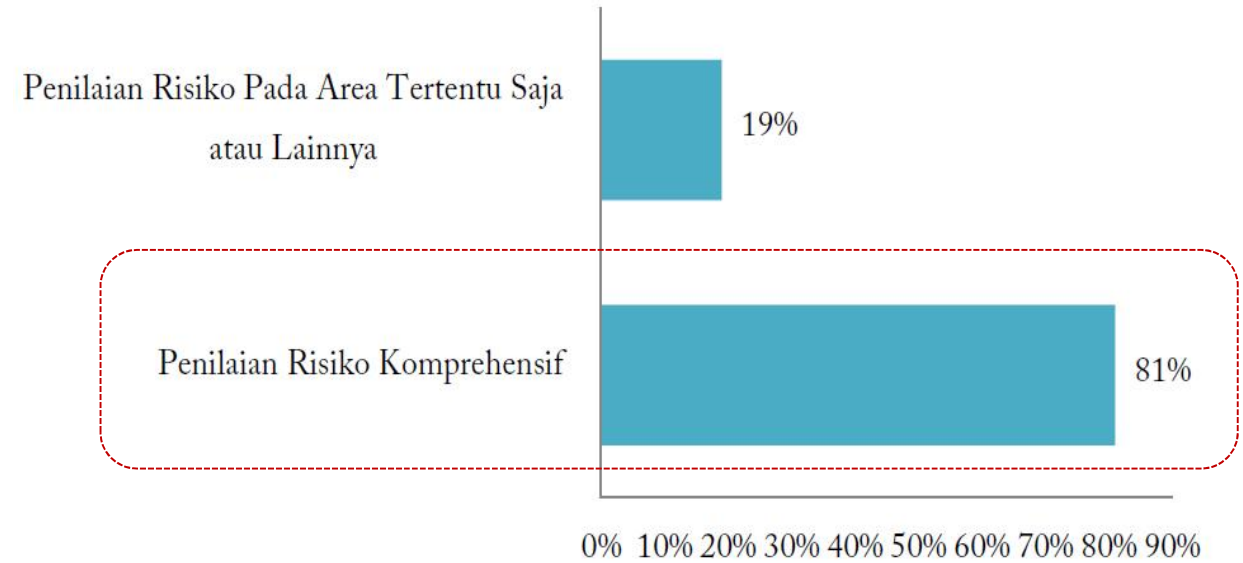


Alignment with strategy of the organization, coverage of risk assessment

Alignment with organizational strategy



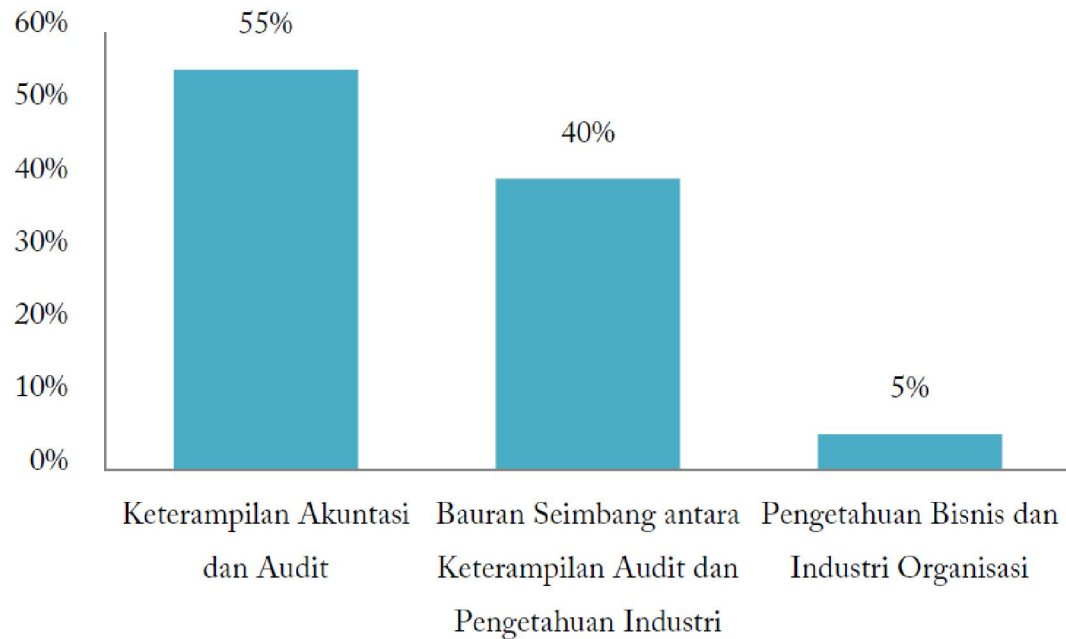
Coverage of risk assessment



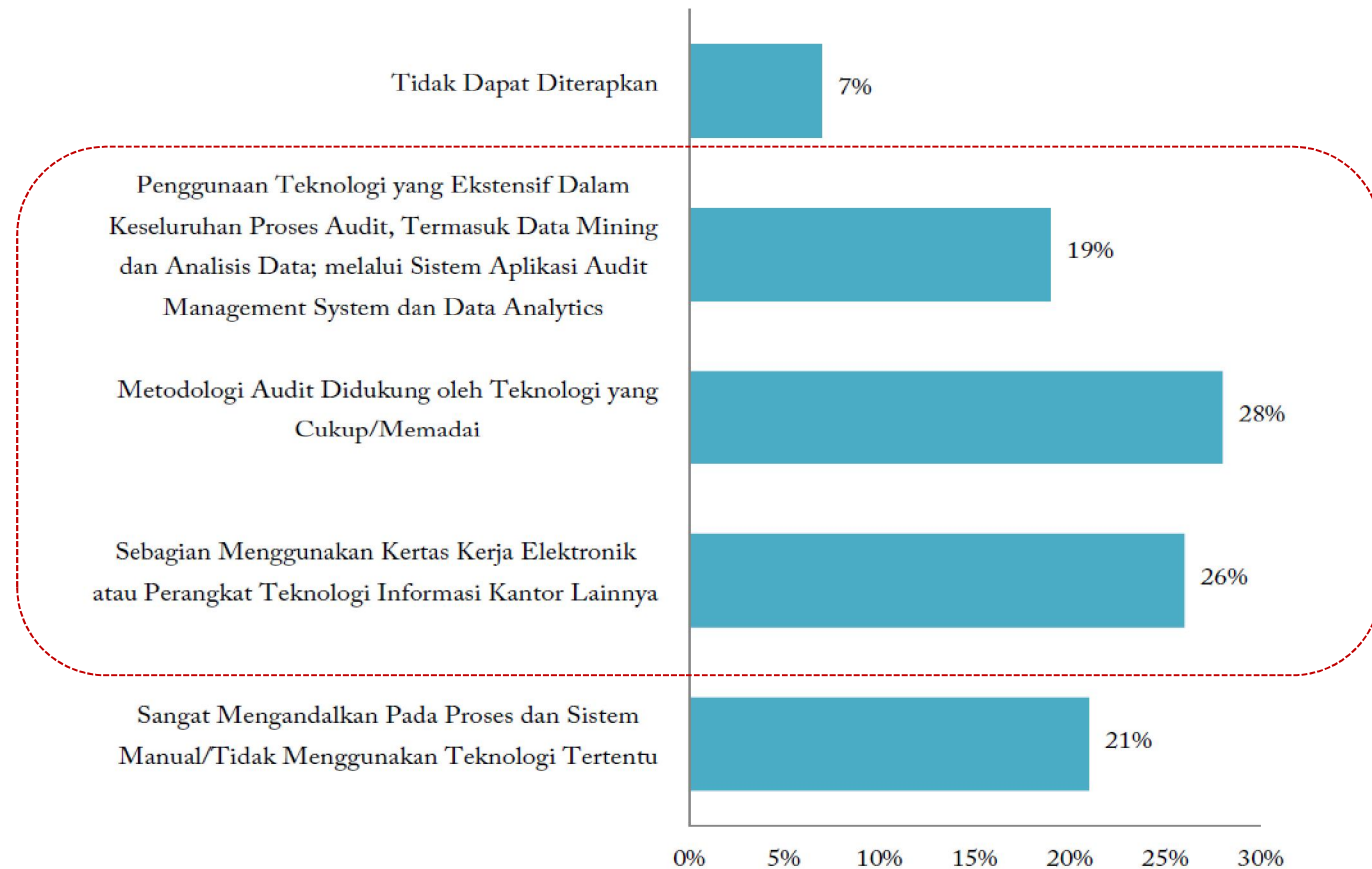


Competence and the use of technology

Competence



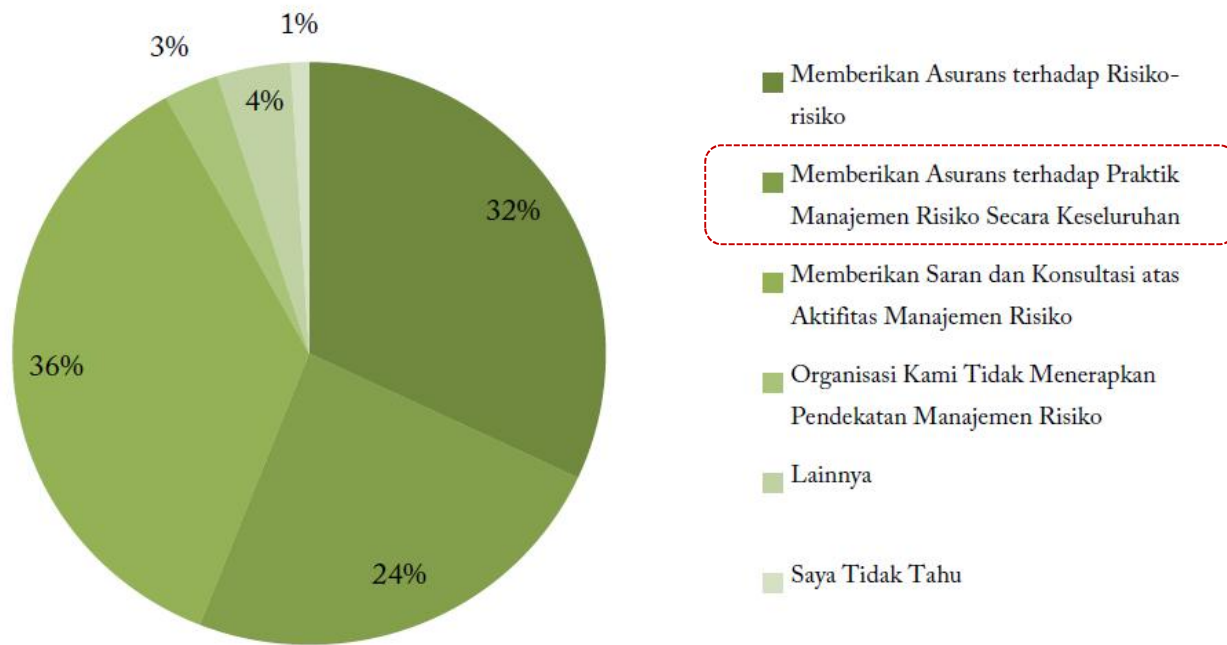
Use of technology



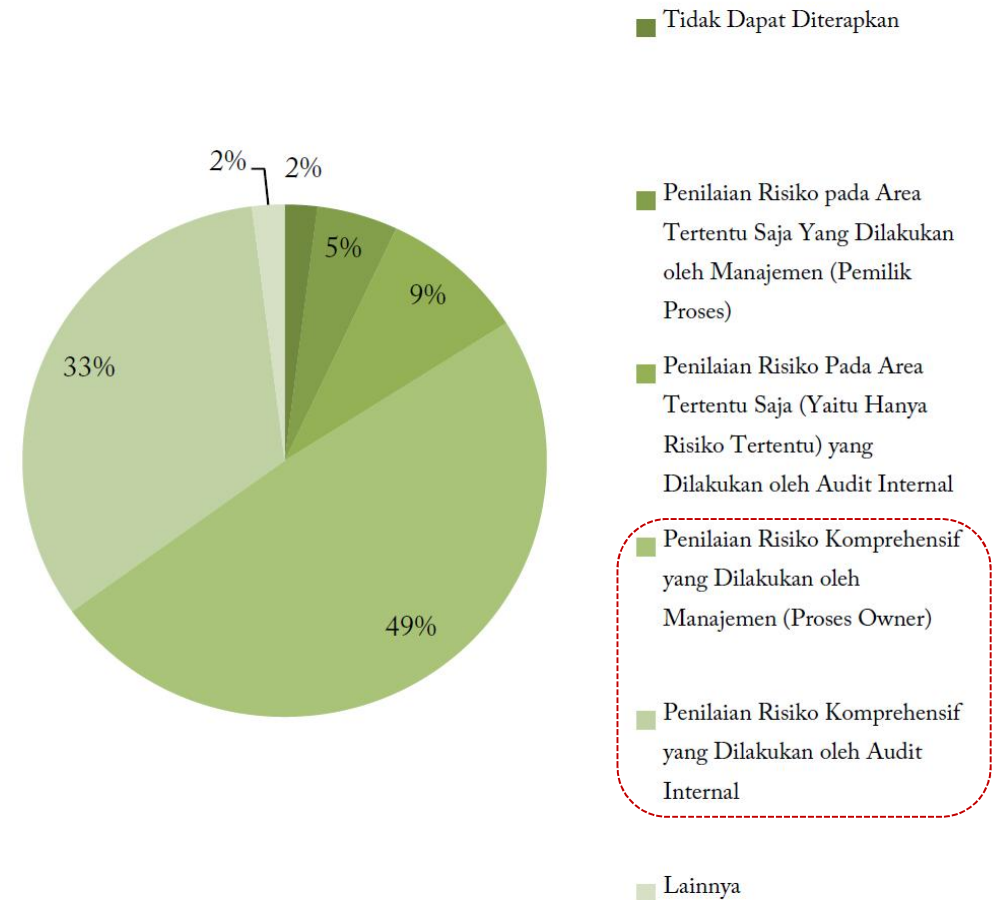


Internal Audit and Risk Management

Roles of internal audit in risk management



Source of risks assesment





Response to Fraud Risks

Audit Internal Manajemen Eksekutif Gap

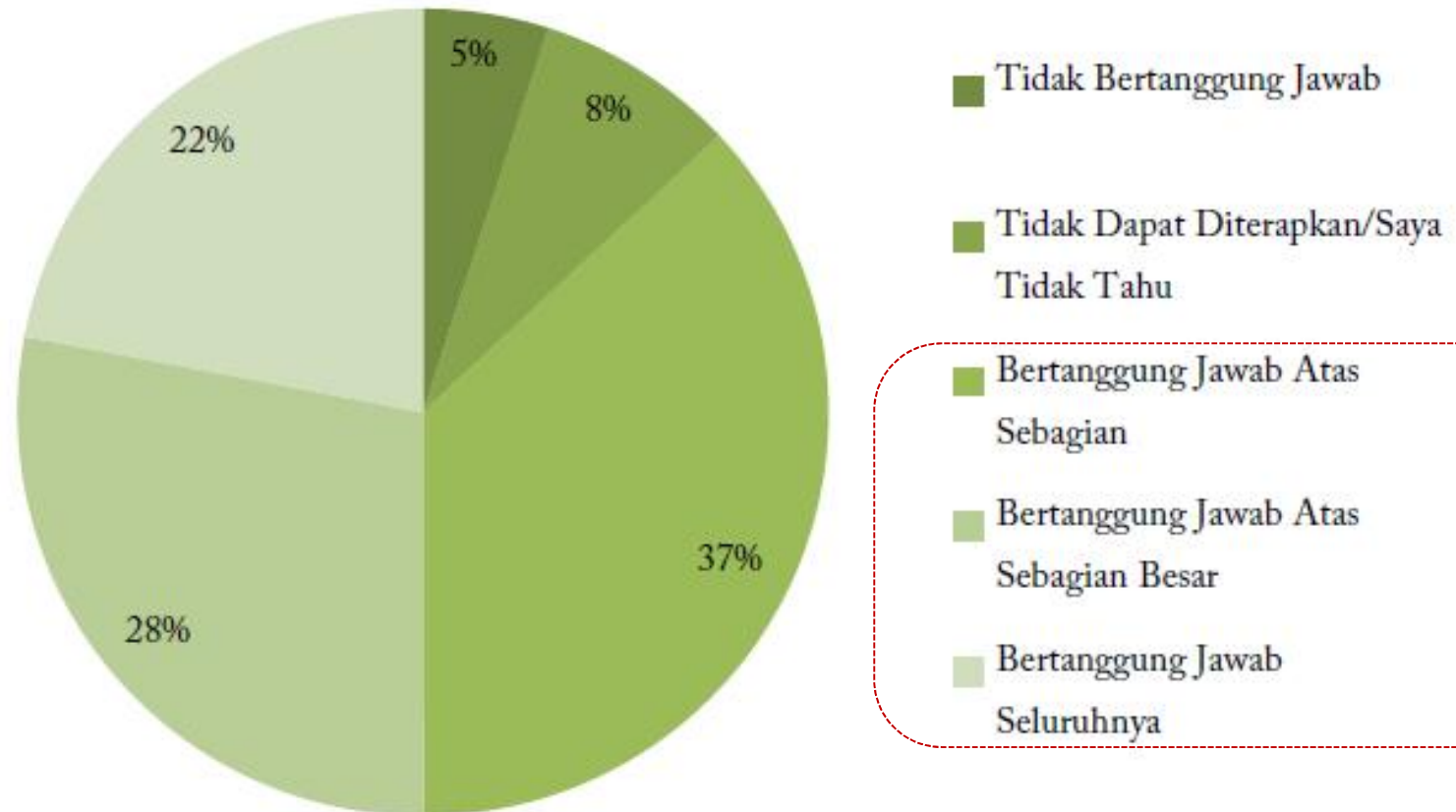


Attention to Fraud Risks



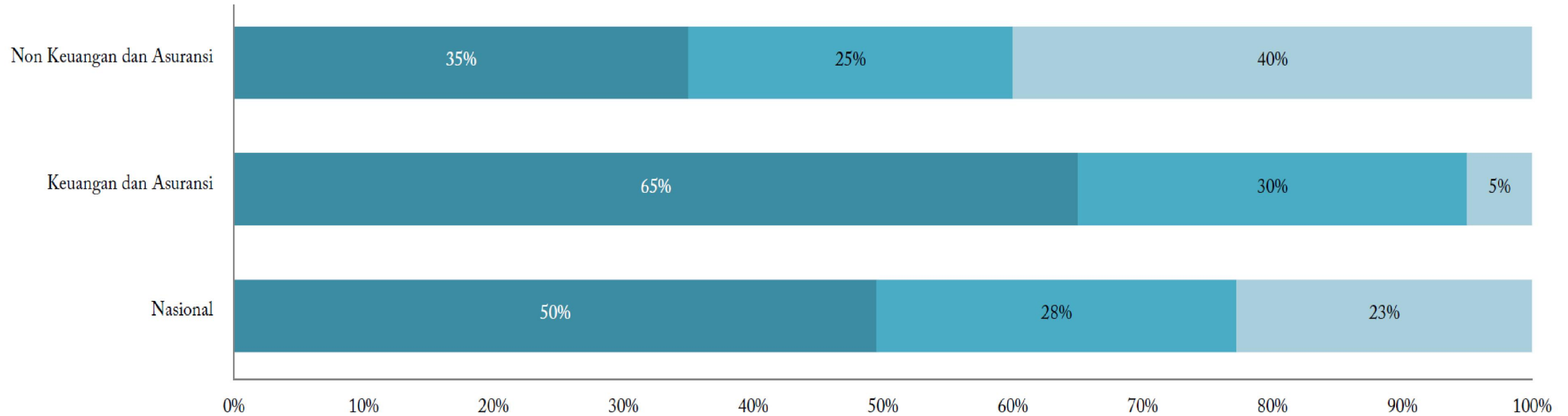
Response to Fraud Risks

Responsibility of internal auditor in detecting fraud





The use of technology

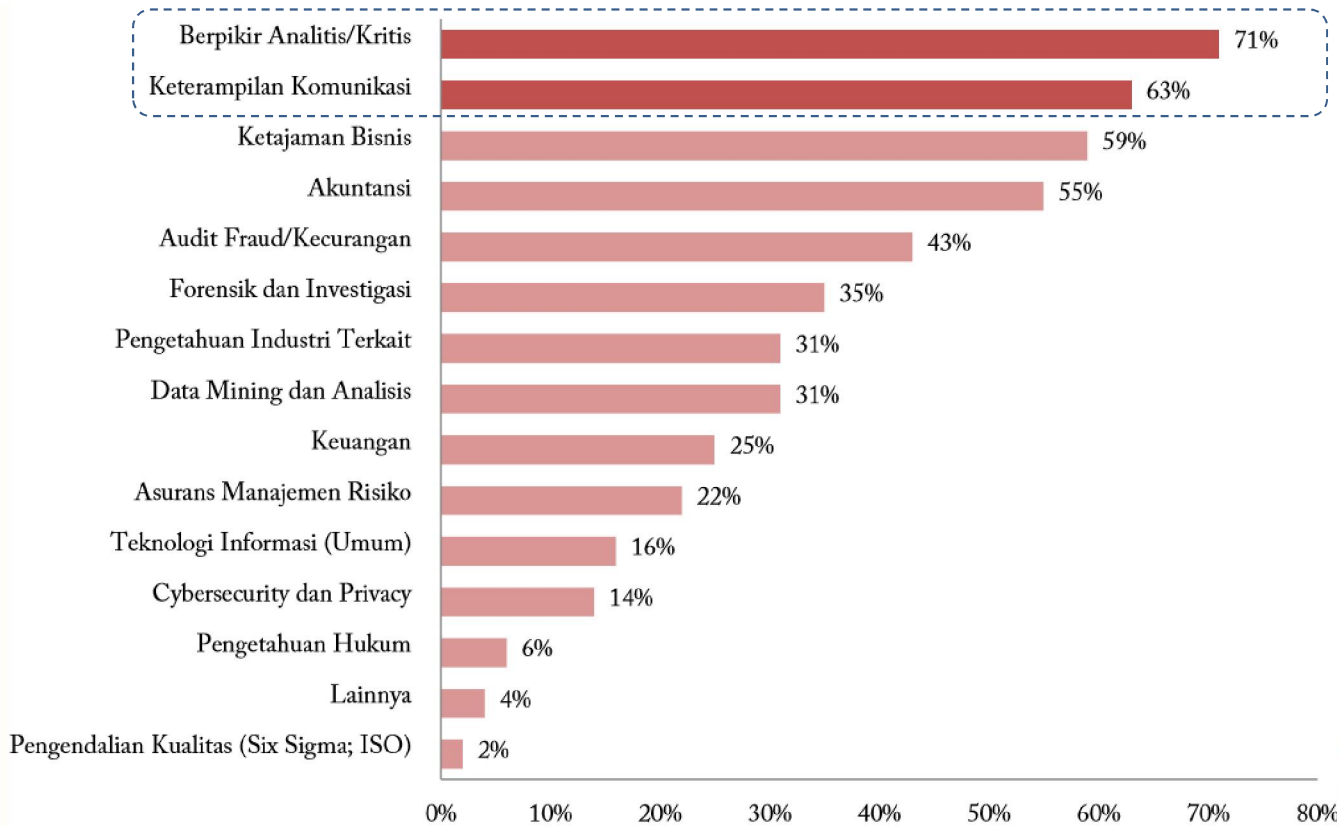


- Penggunaan Teknologi yang Ekstensif dalam Keseluruhan Proses Audit, Termasuk Data Mining dan Analisis Data; Melalui Sistem Aplikasi Audit Management System dan Data Analytics
- Sebagian Menggunakan Kertas Kerja Elektronik atau Perangkat Teknologi Informasi Kantor Lainnya
- Sangat Mengandalkan pada Proses dan Sistem Manual/Tidak Menggunakan Teknologi Tertentu

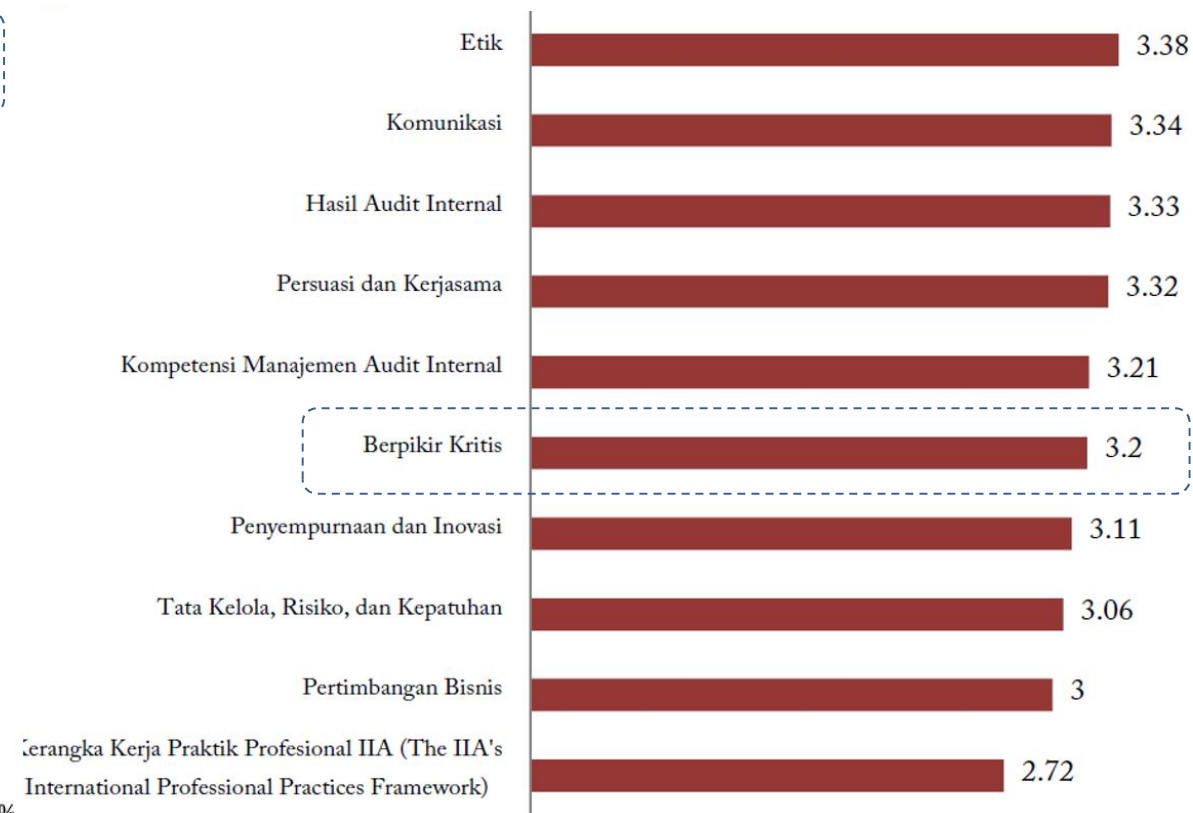


Internal audit competence: Expectation of CAEs vs Auditor Assessment

CAE's expectation



Auditor Assessment





QUOTES

Panelis 2

Richard F. Chambers



President and CEO

The Institute of Internal Auditors

2018 NATIONAL
CONFERENCE
Bali, 28-29 August



Panelis 3

Naohiro Mouri



Chairman of IIA Global

Executive Vice President & Chief Auditor of AIG

2018 NATIONAL
CONFERENCE
28-29 August



2018 NATIONAL
CONFERENCE
Bali, 28-29 August



Panelis 4

Frank Yam



*Governor IIA Hongkong
CEO Focus Strategic Group Inc.*

2018 NATIONAL
CONFERENCE
28-29 August

