**Internal Audit - A step by step guideline for Auditor**

Pelatihan yang akan memberikan bekal bagi para peserta dalam melakukan fungsi internal audit mulai dari membuat perencanaan, hingga membuat laporan dan rekomendasi audit dengan pendakatan praktis dan konseptual. Pelatihan ini juga membahas teknik mengelola hasil temuan dan teknik wawancara

**MANFAAT PELATIHAN BAGI PESERTA**

1. Memahami peran dan proses internal audit
2. Menguasai teknik praktis dalam mendapatkan informasi akurat dengan teknik wawancara
3. Memahami bagaimana menetapkan tujuan audit dan perencanaan audit internal
4. Memastikan tingkat kepatuhan dan keterkaitan dengan kebijakan perusahaan, PSAK, perpajakan dan lainya
5. Menguasai teknik dalam membuat rekomendasi audit
6. Mengelola dan menyakinkan hasil temuan dan rekomendasi audit

**METODE PELAKSANAANNYA**

* **Interaktif Kelas dengan Case Study, Group Discussion, & Sharing Experience**

• **Rencana Kerja dan Capaian Hasil Pelatihan**

Para peserta akan diajak untuk mendiskusikan hasil pelatihan yang akan dijadikan rencana kerja setelah kembali ke dunia kerja, dan capaian hasil rencana kerja

• **Evaluasi Hasil Pelatihan (Optional)**

Jika dibutuhkan oleh perusahaanDMTc juga akan memberikan evaluasi hasil pelatihan para peserta

**POKOK BAHASAN**

1. **The Internal Audit Environment** 
   1. Management Responsibilities of an Internal Audit Function
   2. Standards for the Professional Practice of Internal Auditing
   3. The Similarities and Differences between Internal Auditing and External Auditing
   4. The Various Types of Internal Audits
2. **The Principles of Effective Internal Auditing** 
   1. The Principles of Effective Audits
   2. Compliance, Substantive, and Operational Tests
   3. Calculation of Audit Risk
   4. Analytical Review, Confirmations, Reperformance, Observation and Inquiry, Inspection, and Other Types of Audit Evidence
3. **Developing Achievable Audit Objectives** 
   1. Concept of Internal Audit Strategies to the Audit Planning Process
   2. Long-Term Audit Plan for the Internal Audit Department Using Internal Control-Based Risk Assessment
   3. Audit Plan and Preparing an Audit Planning Memorandum
4. **Principles of Internal Control** 
   1. Internal Controls and the Audit Process
   2. Control: Concepts and Responsibilities
5. **Documenting and Evaluating Internal Control Systems** 
   1. The Basic and Detailed Information of the Audit Process
   2. Planning the Audit
   3. Gathering Background Information (BIG)
   4. Understanding the Work Process
   5. Documenting the Work Process
   6. How to Develop Process Flow Diagrams and Process Maps
   7. Completion of the Audit Internal Controls Documentation Matrix
   8. Finalizing the Audit Objectives
6. **Audit Evidence and Audit Workpapers**
   1. Concepts of Audit Evidence, and Impact on the Development of Audit Workpapers
   2. Performing Analytical Reviews
   3. Testing and Gathering Review Evidence
   4. Compliance and Substantive Testing
   5. Selection of Appropriate Testing Method
   6. Overview of Statistical Sampling Techniques
   7. Determining the Objectives of the Sampling Plan
   8. Developing the Sampling Plan
   9. Attribute Sampling Techniques
   10. Extrapolating the Sample Results
   11. Ensure That Audit Workpapers Support Audit Conclusions and Recommendations
7. **Conducting Audit Interviews**
   1. Planning Interviews
   2. Framework for Planning, Conducting, and Evaluating the Results of Interviews
   3. Overcoming Resistance
   4. Conflict Management
   5. Effective Listening
   6. How to Take Effective Notes in a Non-Threatening Environment
   7. Getting to "Yes"
   8. Confidentiality of Information
8. **Selling Your Recommendations to Management** 
   1. Developing Control-Based Audit Recommendations
   2. Effectively Using Interim Audit Memorandum
   3. Issuing Audit Reports
   4. Providing the Reader with a "Balanced" Audit Report
   5. Structuring the Audit Report to Be Used as an Effective Management Tool

**INVESTASI DAN LOKASI PELATIHAN**

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