ABSTRAK

Penelitian ini berkaitan dengan Analisis Optimasi *Risk Based Internal Audit* - Studi Kasus Pada PT Pos Indonesia (Persero). Tujuan penelitian ini adalah mengevaluasi efektifitas proses penerapan *Risk Based Internal Audit* agar hasilnya lebih efektif dan efisien. Berdasarkan analisis yang dilakukan, ditemukan bahwa implementasi proses *Risk Based Internal Audit* perlu dilakukan perbaikan terutama dari aspek Kematangan Risiko, Strategi Audit berdasarkan kematangan risiko, Rencana Audit Tahunan, Penugasan Audit Individu, *Risk Register*, Penentuan Score Risiko dan Kriteria Risiko. Unsur unsur lain yang perlu dilakukan perbaikan yaitu mengenai Kebijakan Manajemen untuk mendukung *Risk Based Internal Audit* terutama untuk aspek Anggaran Audit, Metode *Distance Audit* dan penerapan konsultasi/ *advisory* audit.

Kata Kunci: Audit Internal, Risiko, Manajemen

ABSTRACT

This research relates to Internal Audit Risk Based Optimization Analysis - Case Study at PT Pos Indonesia (Persero). The purpose of this research is to evaluate the effectiveness of the process of implementing Risk Based Internal Audit so that the results are more effective and efficient. Based on the analysis conducted, it was found that the implementation process of Risk Based Internal Audit needs to be improved, especially from the aspect of Risk Maturity, Risk Maturity based Audit Strategy, Annual Audit Plan, Individual Audit Assignment, Risk Register, Risk Score Assessment and Risk Criteria. Several other things that need to be improved, namely regarding Management Policies to support Risk Based Internal Audits, especially for aspects of the Audit Budget, the Distance Audit Method and submission of consultation/advisory audits.

Keywords: Internal Audit, Risk, Management.