

ABSTRACT

IMPLEMENTATION OF OPERATIONAL AUDIT PT ABC KREASI DIGITAL

The Final Report on audit is based on the operational audit. It is a systematic design to audit activities, programs, organized or part of an audited entity to assess and report whether resources and funds have been used efficiently, and whether the objectives of the planned programs and activities can be achieved and does not violate the rules and regulations set by the company. The purpose of this paper is to know the implementation of operational audits at PT ABC Creative Digital held in the period of December 2016 until March 2017, with the limitation of conducting operational audits on the company's production process in comparison with SOP (Standard Operating Procedure) applied by the company. Implementation of operational audits on PT ABC Kreasi Digital has been implemented well in accordance with existing procedures, namely through the preliminary audit stage where the internal auditor has been programming well because the audit program has explained the audit objectives in accordance with SOP, as well as the implementation of review and testing management control has been well coordinated and appropriate time management checks, then the existing detailed audit implementation has been in accordance with the reporting and follow-up steps that have been conducted by the internal auditor.

Keywords: Audit, Implementation, Audit Procedure, Audit Program