



Universitas Komputer Indonesia

# Chap 3 – External IT Auditor and Regulation PP 82/2012 in Indonesia

Dr. Ir. Yeffry Handoko Putra

MAGISTER SISTEM INFORMASI



# External Auditor

- Performed by outside auditors and auditing firms
- The standards, requirements, or other audit criteria used in external audits are defined outside the organization being audited
- Some standards bodies and professional associations further divide external auditing into second-party (by customer or supplier) and third-party audits (by independent organization)



# Reasons organizations undergo external IT audits

- legal and regulatory compliance
- Certification
- quality assurance
- verification of self-reported
- attested information

**Organizations undergo both mandatory and voluntary external IT audits**



# The nature of organization participation

- facilitate the work of the external auditors
- support the accurate and efficient completion of the audit
- Give access to the organization's facilities, systems, personnel, and documentation and other types of evidence evaluated in the course of the audit
- Allocated Resources and assign operation personal



# Operational aspects of external audits

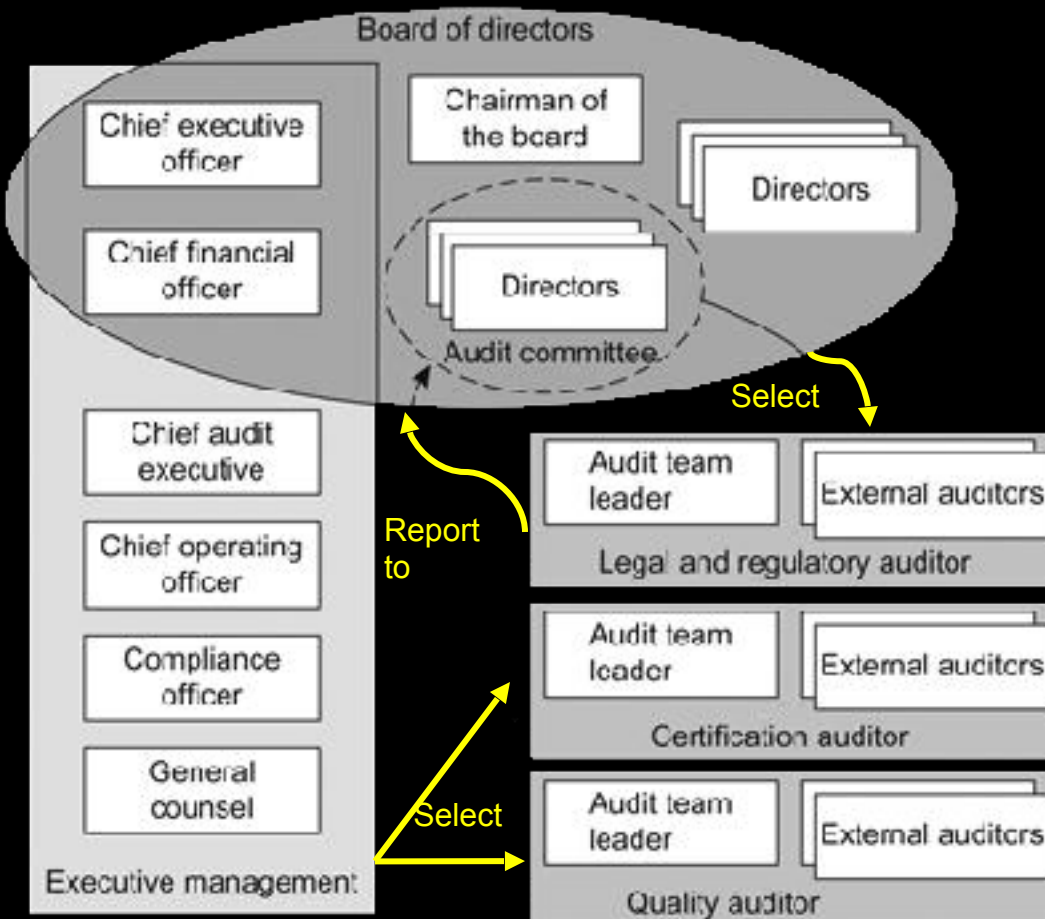
## Mandatory external IT AUDIT

- to satisfy legal requirements
- demonstrate regulatory compliance

## voluntary external IT AUDIT associated with

- Certification
- quality assurance
- independent validation of internal controls
- Processes
- Practices

# Organizational Responsibility



Organizational responsibility for external audits is typically divided between the independent audit committee of the board of directors and internal management personnel such as an audit executive, director of quality assurance, or compliance officer.



Role	Responsibilities
Executive Management	<ul style="list-style-type: none"><li>• Key members of the management team typically sit on the board of directors and such share responsibility for considering and responding to external audit findings</li><li>• The CEO and CFO need to formally certify the accuracy of the external auditor's report in the case of financial or regulatory audits</li><li>• The management team approves budgets and resource allocations for some types of external audits, including authorizing the organizations to seek various kinds of certifications</li></ul>
Audit Committee	<ul style="list-style-type: none"><li>• Subset of the board of directors, typically comprising only independent directors</li><li>• Provides oversight of external auditing, especially auditing required for regulatory compliance</li><li>• Selects external auditors or approves selection recommendation from the management team</li><li>• Required for public companies under the Sarbanes-Oxley Act and EU Directive 2006/43/EC</li></ul>



Role	Responsibilities
Board of Directors	<ul style="list-style-type: none"><li>• Considers audit reports and recommendations and makes decisions regarding actions to take in response to audit findings</li></ul>
Chief Audit Executive	<ul style="list-style-type: none"><li>• Aligns the internal audit function with external auditing needs</li><li>• Reports directly to the audit committee</li></ul>
Compliance Officer	<ul style="list-style-type: none"><li>• Responsible for ensuring the achievement and maintenance of organizational with applicable external standards or certifications</li></ul>
External Auditor	<ul style="list-style-type: none"><li>• Performs audit representing the selected auditing firm, typically as part of a team depending on the type and scope of audit activities needed</li><li>• Develops and maintains knowledge and subject-matter expertise relevant to the types of audits performed</li><li>• Reports to the lead auditor, audit partner or other member of the external audit firm's management</li></ul>





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Organizational staff	<ul style="list-style-type: none"><li>• Facilitates conduct of external audits provisioning access to auditors as needed, participating in interviews, and preparing and furnishing documentation of other evidence</li></ul>



# What the external audit role for internal audit?

- validate internal audits or highlight discrepancies that indicate areas of improvement for internal processes
- substitute for or be incorporated in internal audit reports
- serve as a baseline for the organization to assess corrective actions taken to remediate identified weaknesses

# Auditor in Indonesia

## Financial

- Ernst & Young (UK)
- Deloitte Touche Tohmatsu (USA)
- PricewaterhouseCoopers (UK)
- KPMG (Dutch) (KAP Siddharta & Widjaja)

## IT and IS

- **Ikatan Audit Sistem Informasi Indonesia (IASII) <http://iasii.or.id>**
  - Standar Kompetensi Auditor Teknologi Informasi
  - Standar Audit Sistem Informasi
  - CISA Standar as reference



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Doing Business in Indonesia - Investment  
A concise guide (in Japanese)

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- Korean Business Desk

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# Some of IT Audit Regulation in Indonesia

- Undang-undang No. 19 Tahun 2016 perubahan atas UU No. 11 tahun 2008 tentang Informasi dan Transaksi Elektronik
- Permen Kominfo No.4 Tahun 2016 Tentang Sistem Manajemen Pengamanan Sistem Informasi
- Peraturan Pemerintah (PP) No. 82 tahun 2012 tentang Penyelenggaraan Sistem dan Transaksi Elektronik (PSTE)

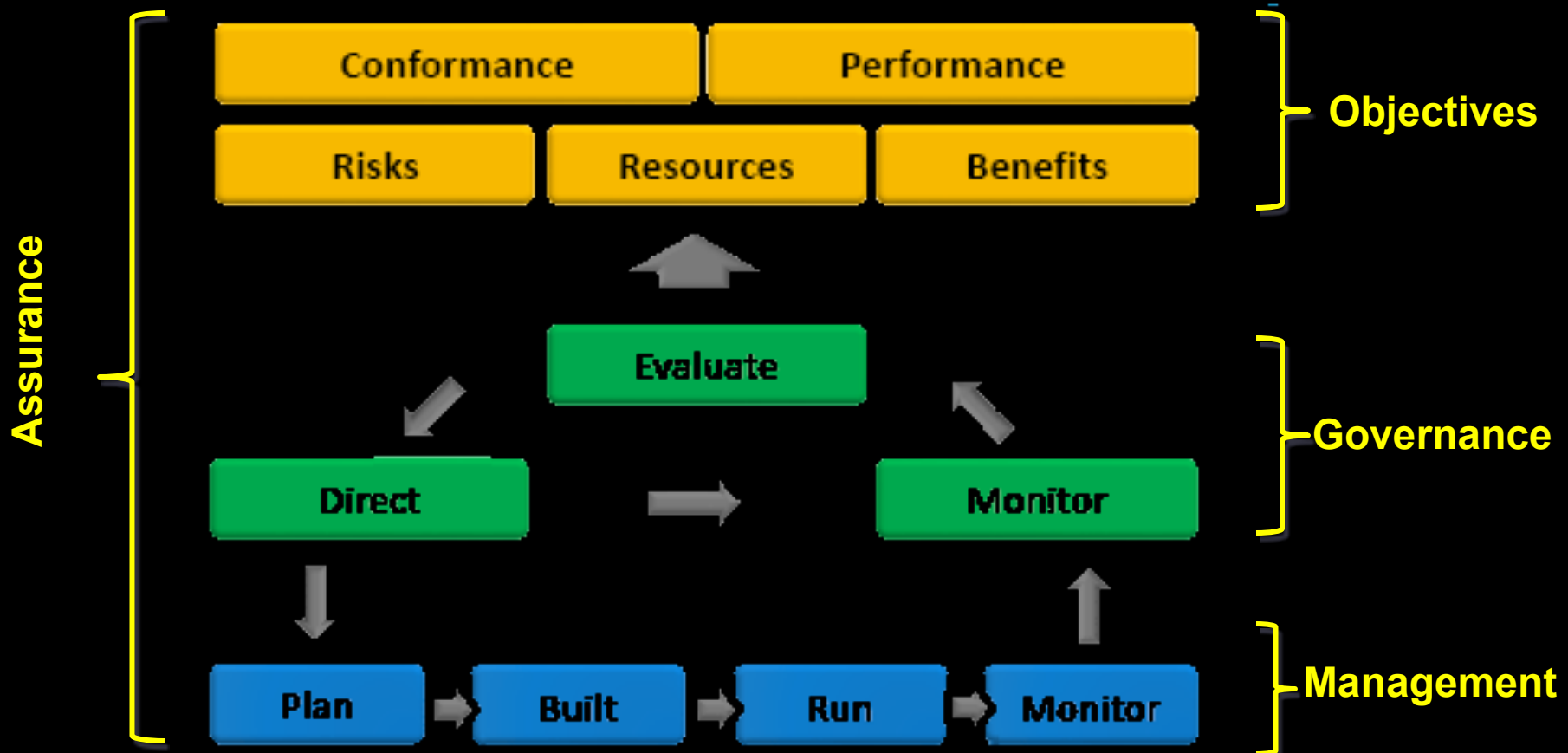


# FGD Audit dan PP 82/2012

BOGOR, 15 JULI 2014 – CHANDRA YULISTIA, CISA CISM

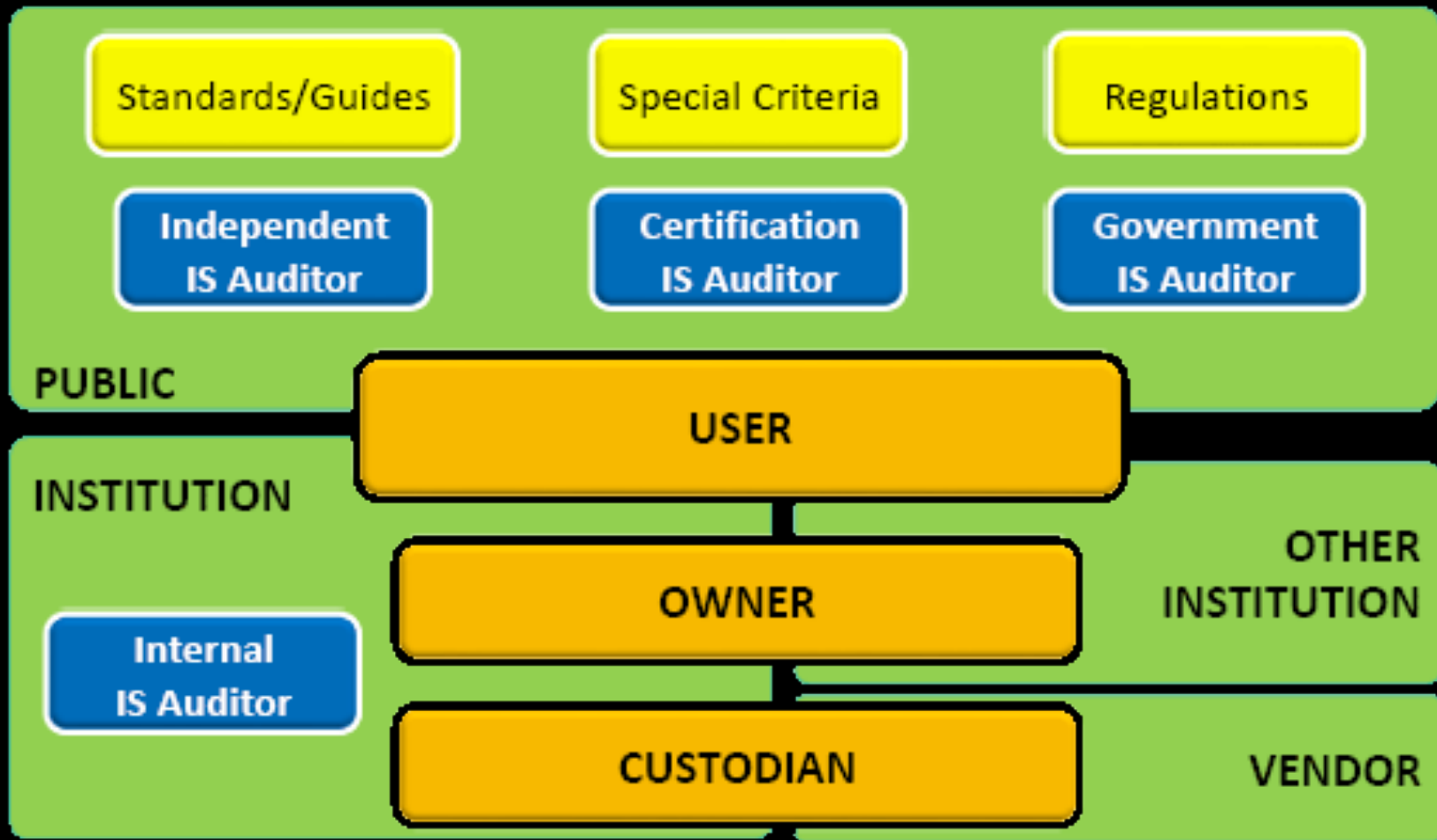


# IT Governance, Management, Assurance



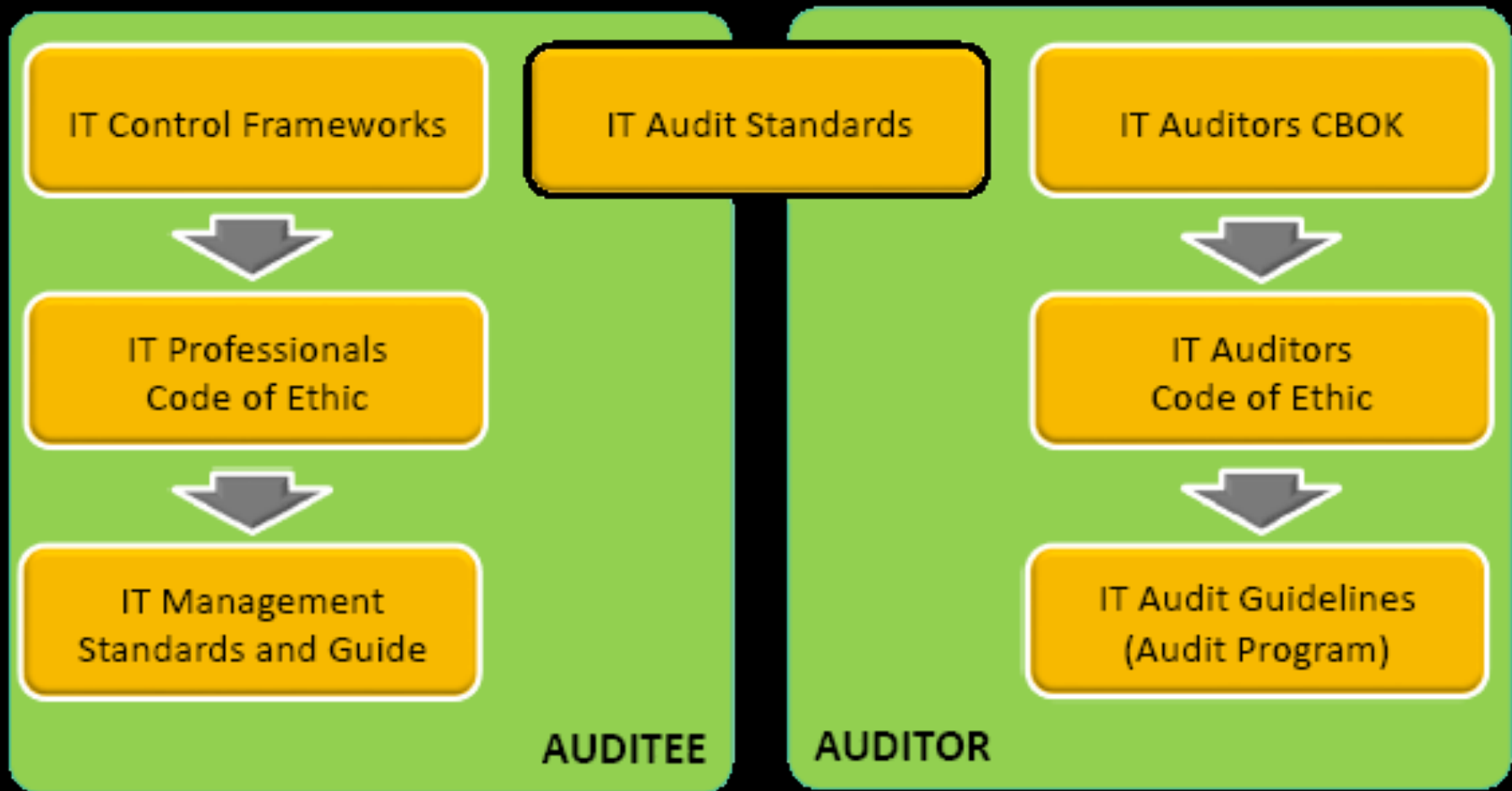


# Role Map Owner – User – Custodian – Auditor

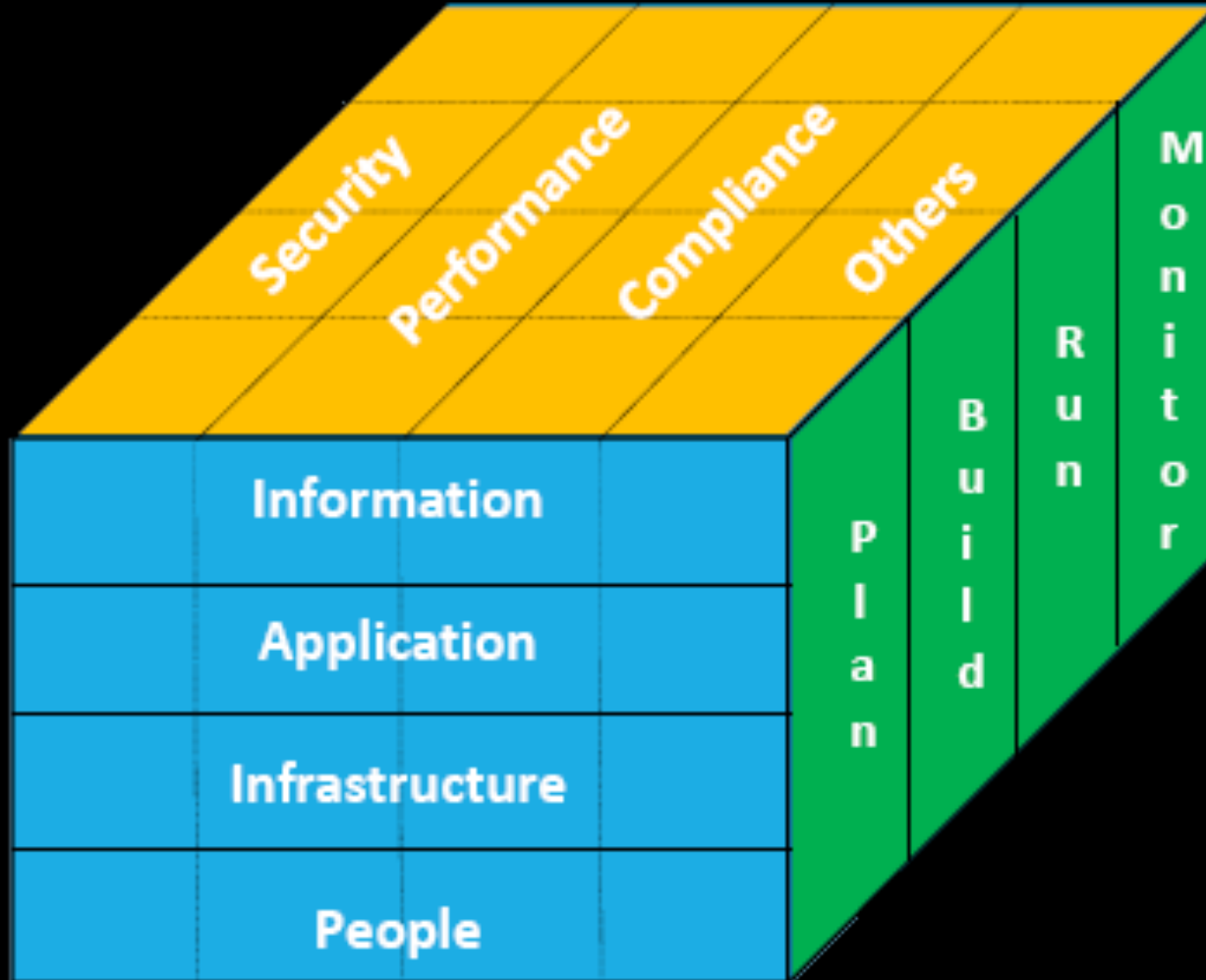




# Standard – Guides – Ethics

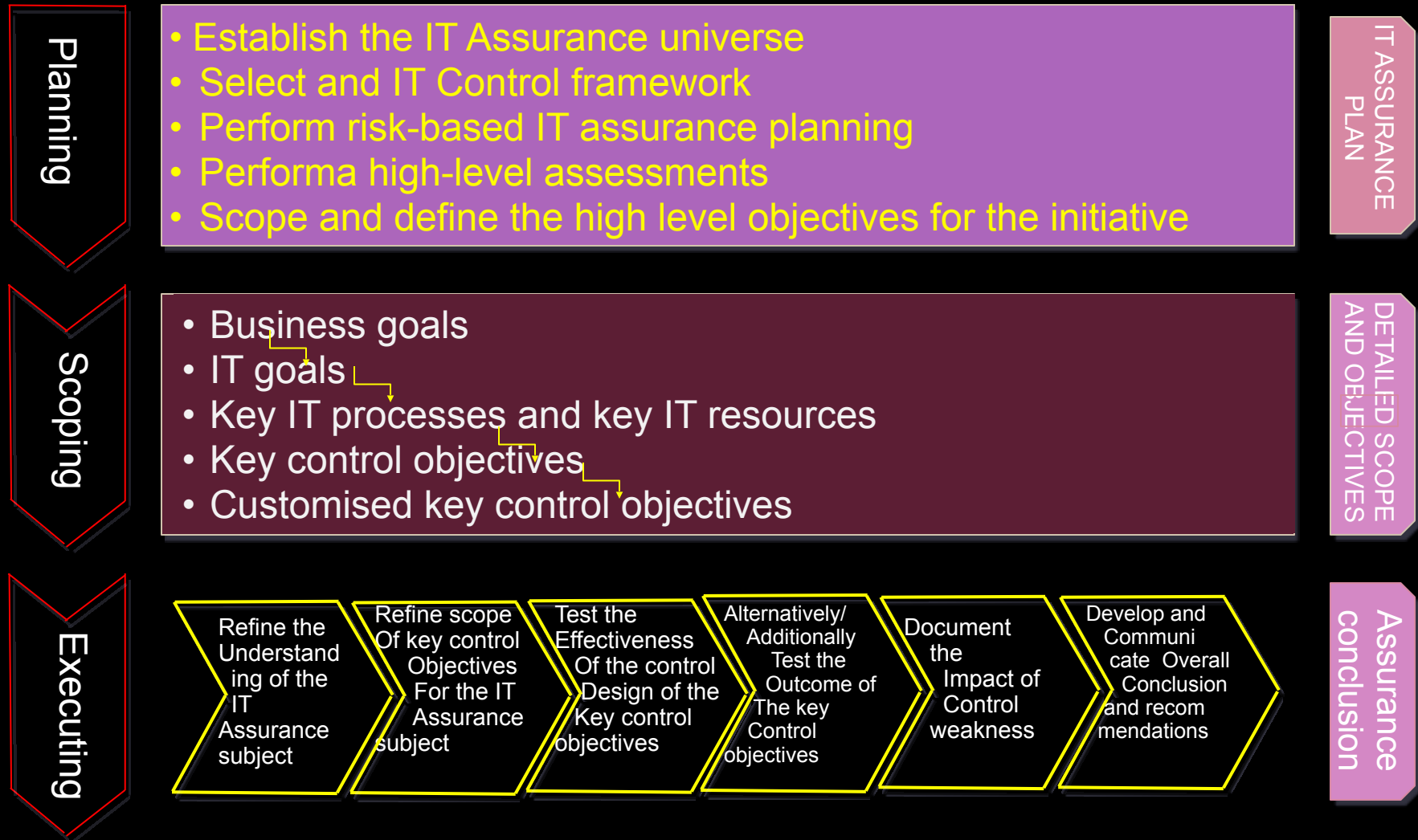


# IT Assurance Scope & Objectives





# IT Assurance Methodology





# Audit SI terkait dengan PP 82/2012

- **Audit (internal/independent) atas Penyelenggara Sistem Elektronik**
  - Tata Kelola dan Manajemen
  - Sumber Daya Sistem Elektronik
  - Layanan/Produk berbasis Sistem Elektronik
- **Audit (independent) atas Penyelenggara Agen Elektronik**
  - Layanan/Produk berbasis Sistem Elektronik
- **Audit untuk Sertifikasi Kehandalan/Kelaikan :**
  - Sertifikasi Institusi
  - Sertifikasi Layanan/Produk



# Audit SI terkait dengan PP 82/2012

## ■ **Audit atas Perangkat Keras**

➤ Perangkat Keras yang digunakan oleh Penyelenggara Sistem Elektronik harus :

- a. memenuhi aspek interkoneksi dan kompatibilitas dengan sistem yang digunakan;
- b. memperoleh sertifikat kelaikan dari Menteri;
- c. mempunyai layanan dukungan teknis, pemeliharaan, dan purnajual dari penjual atau penyedia;
- d. memiliki referensi pendukung dari pengguna lainnya bahwa Perangkat Keras tersebut berfungsi sesuai dengan spesifikasinya;
- e. memiliki jaminan ketersediaan suku cadang paling sedikit 3 (tiga) tahun;
- f. memiliki jaminan kejelasan tentang kondisi kebaruan; dan
- g. memiliki jaminan bebas dari cacat produk.

## ■ **Standar teknis Perangkat Keras yang ditetapkan oleh Menteri.**



# Audit SI terkait dengan PP 82/2012

## Audit atas Perangkat Lunak

- Perangkat Lunak yang digunakan oleh Penyelenggara Sistem Elektronik untuk pelayanan publik wajib:
  - a. terdaftar pada kementerian yang menyelenggarakan urusan pemerintahan di bidang komunikasi dan informatika;
  - b. terjamin keamanan dan keandalan operasi sebagaimana mestinya; dan
  - c. sesuai dengan ketentuan peraturan perundang-undangan.
- Persyaratan Perangkat Lunak yang diatur dalam Peraturan Menteri.
- Penyerahan Kode Sumber dan Dokumentasi atas Perangkat Lunak atau melalui pihak ketiga terpercaya menyimpan kode sumber.
- Jaminan kerahasiaan kode sumber Perangkat Lunak yang digunakan

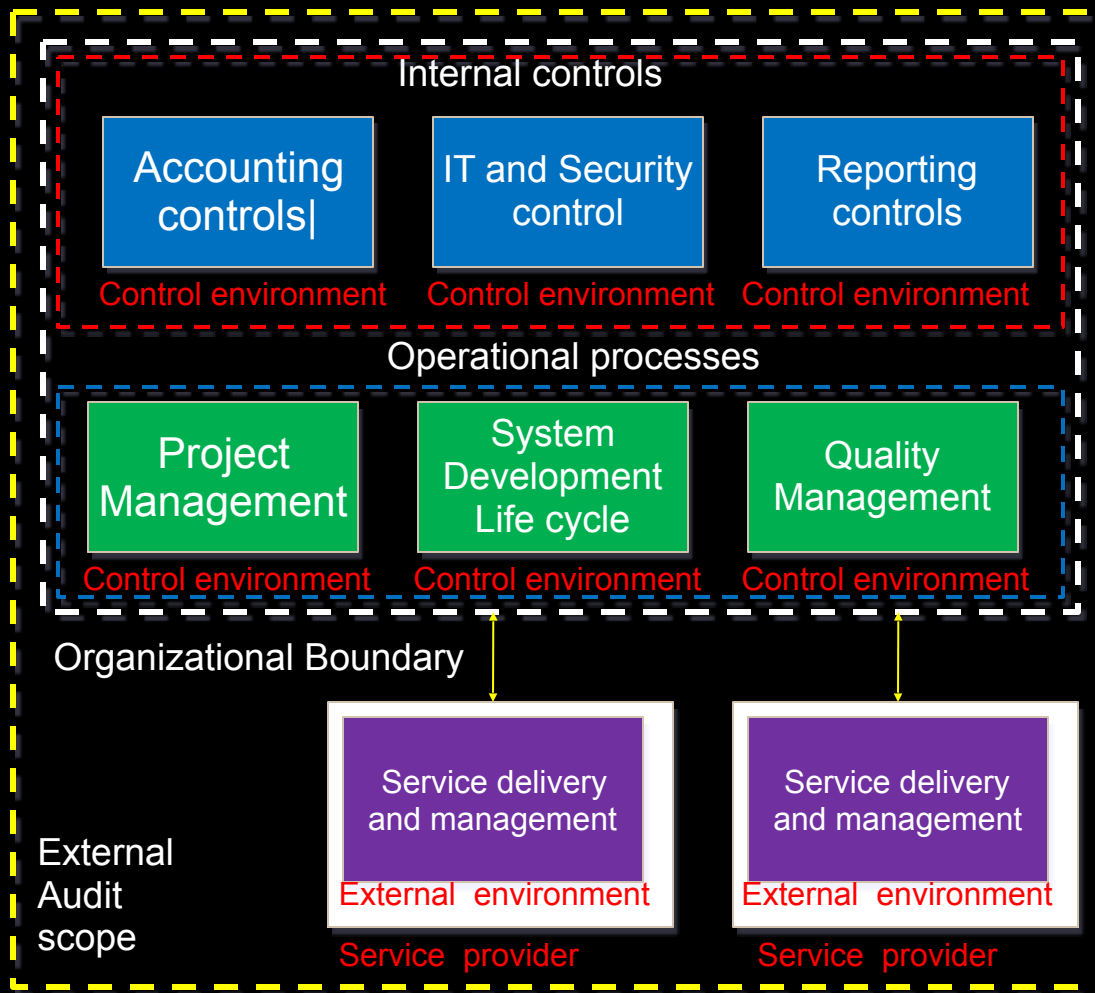


# advance planning and preparation in external audit





# External IT Audit Scope







# External Auditor Qualifications for Different Types of Audits

Audit Type	Audit Firm	Individual Auditors
Internal Financial Controls	Registration with auditor oversight body such as PCAOB or EGAOB members	Certification in applicable auditing standards and regulation such as CPA
Quality Assurance	Accreditation as certifying entity by national accreditation body or other authority	Certification in managing or auditing quality such as CQA
Certification	Accreditation as certifying entity for specific certifications by national accreditation body or other authority; adherence to ISO 17021	Certification-specific credentials such as certified auditor or lead auditor; subject-matter certification standards
Process Maturity	Certification as an appraiser by SEI or other authority	Process improvement certification such as CMMI or SCAMPI Lead Appraiser
IT Controls	(Optionally) Registration with national oversight body or third –party accreditation for IT-related standards or services	Certification in information security or systems auditing such as CISA or GSNA
Government Organizations or Programs	Designation as national authorized audit institution; adherence to standards such as international Standards of Supreme Audit Institutions Standards (ISSAI)	Government-specific auditing certification such as CGAP