

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusion

Based on the results of research conducted at the Internal Audit Division in PT Nagari Padang Sumatera Barat about The Role of Internal Audit in The Prevention of Fraud, the authors conclude as follows:

1. Internal Audit Division has the authority, position, responsibility and a clear scope and in accordance with the Bank Indonesia Regulation (PBI).
2. Professional ability of the Internal Audit Division at Bank Nagari have been effective, and they have an internal auditor who holds a Certified internal auditor (CIA). However, the Internal Audit Division continues to strive to improve their professional ability.
3. In carrying out the internal audit process, the Internal Audit Division of Bank Nagari have carried out effectively and in accordance with PBI No. 01/06/1999.
4. Internal Auditor Division to monitor and review on each of the activities undertaken by the company, so they can aware and prevent the possibility of fraud. In carrying out its role in the prevention of fraud, Internal Auditor Division in Bank Nagari greatly assisted by the existence of several programs that can detect frauds.
5. Constant coordination with the External Auditor to make the performance of the Bank Nagari become more efficient and Effective and also maintain the quality of auditing standards applied in the Bank Nagari.

6. Documentation and administration applied by the Internal Audit Division has been effective, with keep in the hard copy and soft copy that can only be accessed via the intranet of Bank Nagari.

## **5.2 Research Limitation**

In this research, limitations encountered by authors during the study are the limitations of respondents interviewed, because it is not possible to interview the entire staff of Internal Audit Division PT Nagari. In addition, given the circumstances of these employees are bound by the rules of Bank Nagari, so some of the data is difficult to obtain because it is confidential.

## **5.3 Suggestion**

Based on the results of research in the Internal Audit Division, the authors propose some suggestions that may help improve the Internal Audit Role in Preventing Fraud at PT. Bank Nagari Sumatera Barat. The suggestions are:

1. Professional ability of the Internal Audit Division staff at Bank Nagari should be improved, considering only one person who has a degree of CIA (Certified Internal Auditor).
2. Although until now have never found a fraud practice, Bank Nagari especially Internal Auditor Division must keep improving and maintaining auditing standards in accordance with the most update regulations.
3. Maintain the function of the Internal Audit Division as an independent, corrective, trusted, and reliable unit.