ABSTRACT

Information system audit is very important for Badan Pengawasan Keuangan dan Pembangunan (BPKP) in order to carry out an evaluation of information system (IS) that bridges BPKP with its stakeholders. However, IS audit in Perwakilan BPKP Provinsi Jawa Timur encountered several obstacles, such as there has never been an audit assignment on information system, there are no guidelines for IS audit and IS audit requires specialized techniques and methods are not common in audits usually performed by BPKP’s auditor, i.e. financial and operational audit.

The purpose of this study is to build a framework for IS audit programme development based on Information Technology Assurance Framework (ITAF). To achieve this objective, ITAF’s standards, guidelines, and procedures used in the analysis of IS, information technology risk assessment and IS audit programme development.

The results of this study is a framework of IS audit programme development, which based on testing can be accepted by BPKP’s standard. The other result from this study is IS audit programme that could be used to conduct audit of SIMHP at Perwakilan BPKP Provinsi Jawa Timur.

Kata kunci: Information system audit, ITAF, ISACA, audit programme, SIMHP, BPKP