

Evaluation of The Implementation of Consulting Services as One of the Internal Audit Functions According To The 2024 Global Internal Audit Standards Domain V

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ABSTRACT

This research evaluates the implementation of consulting services as part of internal auditing functions in PT DYX (Persero) based on Domain V of the Global Internal Audit Standards (GIAS) 2024. Internal audit plays a crucial role in supporting organizational objectives through both assurance and advisory services. The consulting services provided by the internal audit function aim to improve governance, risk management, and operational efficiency. This study uses a qualitative case study approach, focusing on PT DYX's internal audit services throughout 2024. The evaluation compares the current practices with the requirements outlined in GIAS 2024, specifically assessing how consulting services align with the standards set in Domain V. The findings highlight the effectiveness of internal audit consulting services in contributing to organizational value and improving internal controls, governance, and risk management. This research also provides recommendations for enhancing the implementation of these services to align with best practices and increase organizational maturity.

INTRODUCTION

Internal audit according to the Institute of Internal Auditors (IIA) is understood as an assurance and consulting function that is carried out independently and objectively to provide added value to the organization (Attaf & Bensbahou, 2025; Faiteh & Aasri, 2022; Lebkhachi & Chraibi, 2024; Shaban & Barakat, 2023). Through a structured work mechanism, internal audit plays a role in supporting the achievement of organizational goals by assessing and improving the effectiveness of risk management, control systems, and governance practices. This systematic approach allows organizations to monitor control performance and ensure strategic processes run efficiently and in accordance with good governance principles (IIA, 2024).

Internal audit includes two main forms of activities, namely assurance activities and consultative services (Eulerich et al., 2019; Drogalas et al., 2020). In the assurance function, internal auditors provide an adequate level of confidence in the effectiveness of the processes and controls carried out by the organization (Lenz & Hahn, 2018). Meanwhile, in the consulting function, auditors provide various forms of professional support, such as advice, technical direction, mentoring, and training according to management needs (Tuana Kotta, 2019; Alzeban, 2020). Both types of activities are basically aimed at creating added value for the

organization through improving the quality of risk management, control, and governance (Abbott et al., 2018; Roussy & Brivot, 2018). Second, the internal audit function contributes to the improvement and improvement of the organization's operational processes. The resulting added value arises from the role of internal audit as part of the three lines of defense in the risk management framework, where internal auditors provide independent evaluations to ensure that the control mechanisms work effectively and align with the organization's strategic objectives (Arena & Azzone, 2018; Eulerich et al., 2020).

This condition is according to research from Subekti and Supratiwi (2022) found that consultation by internal auditors can increase the effectiveness of company operations through an active role in improving governance and risk management. This study corroborates that the role of consulting has a significant contribution in achieving organizational strategic goals.

Providing added value based on Tunggal (2014), the saying "Help an organization to accomplish its objectives shows that internal auditing exists to help or provide benefits to the organization as a whole and is guided by the goals and objectives of the organization (Christ et al., 2021; Endaya & Hanefah, 2019). Some of the ways that auditors can provide added value include focusing on improving the organization's operations and the effectiveness of risk management, control and governance processes (Pizzini et al., 2021; Sarens & Abdolmohammadi, 2019; Alqudah et al., 2019).

The Internal Supervision Unit (SPI) at PT DYX (Persero) has been carrying out a consulting function since 2015 through the Company's provisions, namely the Regulation of the Board of Directors of PT DYX (Persero) Number 0132.P/DIR/2015 concerning Risk-Based Audit Guidelines within PT DYX (Persero). PT DYX (Persero), where in 2015, the role of the internal audit function at PT DYX has undergone a significant shift. Not only focusing on assurance activities, but also contributing through strategic and proactive consulting services. In the midst of increasingly complex business dynamics, companies need reliable information, sharp risk analysis, and independent decision-making support are becoming increasingly important. This strengthens the position of internal audit as a strategic partner of management.

Through the provision of **internal consulting services** which are expected to be able to provide real added value, both in improving operational efficiency, the effectiveness of internal controls, and strengthening the Company's governance. Based on data from the 2023 and 2024 RKM Performance Reports for the Consulate Sector, throughout 2023 the number of consulting services based on performance reports will be 18 services, while throughout 2024 the number of services will increase to 19 services by serving various consulting business processes, both subsidiaries, units and areas. Based on this information, information was obtained that consulting services are needed by the first line or operational.

Based on the data on the impact of the implementation of the 2024 consultation issued by the Strategy Audit and Consulting Division of PT DYX (Persero), on January 2, 2025 the Minutes of the Impact of the Consultation carried out, the impact of the Consultation carried out by the Consulting Sector is as follows:

Table 1. Financial Impact

Impact Type	Cost Saving	Increase Revenue
Impact	IDR 583,046,943,431	IDR 25,185,331,524
Potential Impact	IDR 39,942,449,588	Rp 0
Total Impact	IDR 622.989.393.019	Rp.25,185,331,524

Source : Internal Data

Therefore, based on the above data, the impact of consulting calculated in rupiah is known that in total the impact claimed by the consultation is Rp 648,174,724,543 is a significant value given by the consulting sector as a value added for the company.

Furthermore, based on the 2024 Audit Charter, PT DYX which was enforced in October 2024, it is confirmed that SPI PT DYX carries out its work based on GIAS 2024. This charter applies to SPI PT DYX (Persero) in internal auditing of PT DYX (Persero) and its subsidiaries. This charter will also be adopted and implemented by all SPI subsidiaries, which is the *early adaptation* of PT DYX'S SPI to the implementation of GIAS whose maximum limit must be implemented in January 2025. However, the 2024 Audit Charter requires the implementation of GIAS as the basis for the implementation of PT DYX'S SPI activities, but until now the technical implementation of consultation is still based on the Regulations related to the Guidelines for the Regulation of the Board of Directors of PT DYX (Persero) Number 0132.P/DIR/2015 concerning Guidelines for Risk-Based Audits within PT DYX (Persero), stating that it enforces the Risk-Based Internal Audit (RBIA) and Standard Audit Procedures (SPA) guidelines for services Consultation is regulated on the Consultation Service 07. Where in SPA 07 it is regulated related to the procedures for the implementation of consultations or technical instructions for the implementation of consultations in the form of workflows/procedures, related documents, etc. that support the implementation of consultations.

One of the procedures in SPA 07 is that the implementation of consultation must be based on client requests, which is no longer relevant to GIAS 2024 where it is described in GIAS domain V that internal audits "may innisiate advisory service" or means that Internal Audit has the authority to take the initiative to offer or start consulting services if they see a strategic need or have the potential to add value (IIA, 2024).

With the establishment of the 2024 Audit Charter as the basis for PT DYX'S SPI activities, the implementation of services has been based on *the Guidelines for Internal Audit Services* (GIAS) guidelines by professional associations and regulators, but the implementation guidelines have not been updated on consultation work procedures, the evaluation of the implementation of internal audit consulting services is important to assess the suitability with the provisions of the implementation of consulting services according to standards in GIAS, as well as to provide input on the guidelines for the implementation of consulting services to support the achievement of the company's strategic goals. Best practices and increasing maturity levels. For this reason, this study intends to carry out

The research problem addressed in this study is whether the implementation of consulting services by Internal Audit at PT DYX aligns with Domain V (Carrying out Internal Audit Services) of the 2024 Global Internal Audit Standards (GIAS). The objective of this research is to evaluate the implementation of these consulting services by PT DYX's Internal Audit, specifically focusing on compliance with Domain V of GIAS 2024. The scope of the research is limited to assessing the suitability of the consulting procedures at PT DYX Persero for the period from October 2024 to October 2025 in accordance with GIAS 2024. The research is expected to provide several benefits: for the company, by offering valuable evaluation and feedback for the development of consulting service procedures in line with GIAS 2024 best practices; for future researchers, by providing insights that can serve as a reference for similar studies; and for the government, by presenting an overview of consulting service implementation in State-Owned Enterprises (SOEs) and its alignment with GIAS 2024.

METHOD

The research employs a descriptive qualitative approach with a case study method, which is well-suited for in-depth exploration of a phenomenon in a real-life context, answering "how" and "why" questions (Ellet, 2007). The focus of this study is to evaluate the consulting services provided by the Internal Supervision Unit (SPI) at PT DYX (Persero) throughout 2024 based on the 2024 Global Internal Audit Standards (GIAS).

The data in this study is qualitative, collected through verbal descriptions and narratives. The sources of data are classified into primary and secondary data. Primary data is obtained through in-depth semi-structured interviews with representatives of the Internal Supervision Unit in the field of consultation at PT DYX. Secondary data is sourced from internal company documents, including provisions related to consulting work procedures, such as the Standard Procedure Audit (SPA 07), consultation results reports, and guidelines for the implementation of Risk-Based Internal Audit (RBIA), among others. This multi-source approach allows for a comprehensive and contextual understanding of the practices at PT DYX (Ellet, 2007).

Data collection techniques include semi-structured interviews and documentation studies. Semi-structured interviews allow for flexibility in exploring the views and experiences of internal auditors and management, providing both structured and exploratory insights. Documentation studies involve analyzing internal company documents, including policies and reports, to compare written procedures with actual practices and triangulate data for improved validity. As suggested by Yin (2018), combining interviews and document analysis enhances the robustness of the findings.

To ensure the validity of the research, triangulation of data sources is employed, comparing interview results with documentation findings. Additionally, member checking is used to confirm interview transcriptions with informants, reducing potential interpretation bias (Creswell, 2014). The data is analyzed using thematic analysis, which identifies, analyzes, and reports patterns in the data (Braun & Clarke, 2006). This method facilitates a deeper understanding of the implementation of consulting services and their contribution to organizational value at PT DYX (Persero). The analysis is conducted iteratively, linking findings to GIAS 2024 standards, ensuring accurate data interpretation, and providing actionable recommendations.

Research instruments used in this study include interview and document analysis guidelines, designed based on the evaluation framework of GIAS 2024. These instruments focus on key areas such as the independence and objectivity of internal auditors, the determination of the scope of consultation, risk-based planning, and the contribution of consulting services to the added value of the organization.

RESULT AND DISCUSSION

Overview of the Implementation of Consulting Services Currently Carried Out by the Internal Audit of PT DYX Persero.

The overview of the implementation of consulting services currently carried out by the Internal Audit of PT DYX Persero is obtained from the results of data collection in the form of secondary data in the form of internal document data in the form of:

1. The Company's internal regulations include:
 - a. Regulations of the Board of Directors related to Internal audit

- b. Standard operating procedures related to consultation
 - c. Audit Charter
2. Internal consulting services implementation documents include:
- a. Sample Consultation Request Letter from the Client
 - b. Sample letter of assignment for the implementation of consultation
 - c. Sample data request letter
 - d. Sample request letter for resource person
 - e. Sample Letter Conducting a meeting for online and offline discussions
 - f. Sample Material Percentage of Expose Meeting Entry Meeting
 - g. Sample Minutes of Agreement related to the purpose, scope and time of the consultation
 - h. Sample Consultation Implementation Report
 - i. Example of Percentage of Results of Consulting report to Management and clients
 - j. Example Documentation
 - k. Example of follow-up monitoring advice to clients

Meanwhile, in the collection of primary data through interviews, interviewers were successfully interviewed in terms of the implementation of the consultation.

Table 2. the collection of primary data

Yes	Name of Department	Relevance	Sum
1	Head of Internal Audit Unit	The highest structure in internal audit or what in GIAS is referred to as CAE, determines the direction of internal audit policies	1 (People)
2	Vice President of Consulting	Structural Intermediate Management that is directly related to the implementation of consulting	1(People)
3	Consulting Manager	Basic Management Structural who acts as the head of the consultation implementation team and directly supervises the implementation of the consultation	2(People)
4	Auditor conducting the Consultation	Be directly involved in the implementation of the consultation	5 (people)
Sum			10 (people)

Source : Internal Data

The implementation of consulting/advisory services in internal audit at DYX is carried out specifically by the field auditor called the Consulting Field which is separate from the auditor who carries out assurance services. Consulting Services have existed since the Regulation of the Board of Directors Number 132.P/DIR/2015, which enforces Risk-Based Internal Audit Guidelines. This guideline is a guideline for the implementation and reporting of audits that refer to the Risk Based Internal Audit (RBIA) methodology, including other activities carried out by auditors and regulated in the Standard Audit Procedures (SPA) at DYX.

Furthermore, the guidelines used in the implementation of Consultation are the Standard Procedure SPA-07 Consultation Services. In the Purpose of SPA 07 it is written that:

" Provide guidance for SPI in carrying out consulting service activities in accordance with the Consulting Service Standards mentioned in the International Professional Practices Framework (IPPF) 1000.C1-1 on Principles that guide the performance of internal auditors in consulting activities and 1000.C1-2 on additional considerations for consulting assignments"

In this SPA, it is regulated related to 4 (four) Consultation services, namely:

1. Formal consulting, consultation that is carried out based on a written request from the client to KSPI to carry out a pre-planned consultation service activity, including: acting as a counterpart/facilitator in completing the follow-up of external auditors, mediators with BPK.
2. Special Consulting, consulting that is carried out in certain specific activities, namely the participation of SPI's function as an advisory in the merger of business units/purchase of certain business units (merger/acquisition) or data conversion/data migration to a certain system (conversion/data migration)
3. Informal Consulting, carried out in relation to routine activities; participation in special meetings, Focus Group Discussions, planning functions, generation functions, transmission functions, distribution functions, commercial functions, HR functions, Finance functions and procurement of goods and services
4. Emergency Consulting, is SPI's participation as an advisory in the context of recovery after emergencies occur, including: natural disasters, fires

The SPI Consultation Service Procedure (Based on SPA 07) can be seen in attachment 1 of SPA07 with the following image

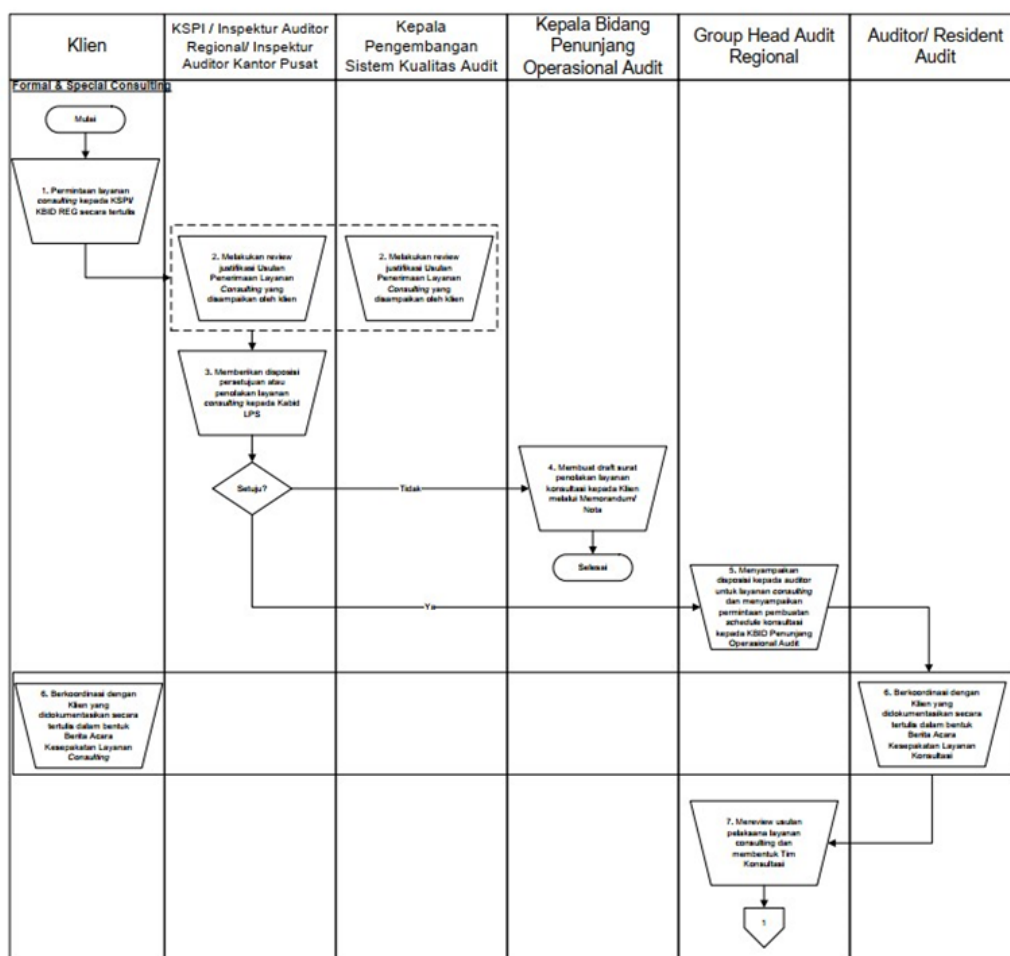


Figure 1. Consultation Service Implementation Flow Chart

Based on the Standard Audit Procedure 07 Consulting Services document, the following is the flow of consultation implementation which is divided into three main stages: Planning, Implementation, and Reporting.

I. Planning Consulting Services Activities

The planning stage starts from the request to the issuance of the assignment letter.

a. Request and Approval of Consulting Services

1. **Submission of Request:** The client submits a request for consulting services in writing to the Internal Supervision Unit (SPI).
2. **Review Process:**
 - **For *Formal & Special Consulting*:** The Head of the Internal Audit Unit (KSPI) instructs the Head of Audit Quality System Development (KPSKA) and/or the Auditor Inspector to review the client's request ².
 - **For *Informal & Emergency Consulting*:** *The Regional Group Head Audit* reviews client requests and may seek input from KPSKA or Auditor Inspectors if required³.
3. **Review Criteria:** The assessment of the request takes into account several things, namely:
 - Adequacy of auditor competencies, *skills*, and knowledge.
 - Potential interference with the independence and objectivity of internal auditors.
 - Sufficiency of resources and time allocation.
 - Cost & benefit *analysis* of service implementation.
4. **Disposition (Approval/Rejection):**
 - If **approved**, the Auditor Inspector will provide a disposition to the Head of Audit Operational Support to follow up. The Auditor/Resident Audit is then assigned to carry out consulting services.
 - If **rejected**, the Head of Audit Operational Support will make a draft rejection letter to be sent to the client.

b. Preparation of Initial Documents

1. **Coordination with Clients:** Auditors/Resident Auditors coordinate with clients to agree on several things
 - Client's goals and expectations.
 - Scope and limitations of the service.
 - Target completion time.
 - Team needs, such as data and contact persons.
2. **Minutes of Agreement:** The results of coordination are documented in the Minutes of Agreement on Consulting Services¹⁶.
3. **Preparation of Letter of Assignment and Consultation Work Program (PKK):** The appointed Consultation Team prepares a Letter of Assignment for Consultation and PKK. The PKK contains an introduction (foundation, objectives, scope) and the composition of the consultation team.
4. **Input to the eRBAS System:** PKK detail information is input into the *TeamEWP module* on the eRBAS application.

5. **PKK approval:** PKK is reviewed in stages and approved in the *TeamEWP2 module*. The Letter of Assignment and the PKK are then signed by the authorized officials according to the type of consultation.

II. Implementation of Consulting Service Activities

This stage is the execution of the plan that has been prepared.

1. **Implementation According to Agreement:** The Consulting Team carries out services in accordance with PKK and the initial agreement with the client.
2. **Work Documentation:** Each work step carried out is input into the *TeamEWP module* as a Consultation Working Paper (KKK).
3. **Upload Supporting Documents:** Supporting documents such as emails, event minutes, or meeting minutes are uploaded to *TeamEWP*.
4. **Review and Coaching:** Team Coordinators or Team Leaders can provide coaching *notes* to team members through *TeamEWP*. The team will follow up on *the coaching notes* by revising them if necessary.

III. Reporting of Consulting Service Activities

The final stage is the reporting of the results of the work to management and clients.

1. **Preparation of Draft Report:** The Team Leader downloads the draft Consultation Results Report (LHK) from the *template* in the *TeamEWP module*.
2. **LHK Review Process:**
 - **For Formal & Special Consulting:** The draft LHK is reviewed in stages by the Team Coordinator to KSPI to ensure that the results are in line with the initial agreement.
 - **For Informal & Emergency Consulting:** The LHK review is conducted by *the relevant* Group Head.
3. **LHK Revision:** The team revised the LHK based on *the coaching notes* received during the review process.
4. **Executive Summary Presentation:** The Team Leader prepares and presents the *Executive Summary* of the Consultation Results to relevant officials according to the type of service.
5. **LHK Signing and Distribution:** LHK is signed by the Auditor Inspector or *Group Head* Audit before being distributed to the client.
6. **Communication to the Board of Directors:** For significant matters, KSPI will communicate the *Executive Summary* of the results of the consultation to the President Director and/or the relevant Board of Directors.

In 2024, a total of 17 consultations will be carried out, which consists of requests. Which consists of 11 Formal Consulting assignments and 5 informal consulting assignments. At the beginning of 2025, based on internal documents (Consulting service roadmap), there will be changes to the products offered as follows:

Table 3. Consulting service roadmap

No.	Product	Description	Output	Category
1	Document Insight Client	Consulting services for urgent requests.	The document contains regulations, initial risk identification, and Consulting Opinion on the problem.	Client Inquiries
2	Strategic Problem-Solving Framework	Consulting Services related to strategic problem solving, through root cause analysis and the preparation of strategy-based solution frameworks.	A strategic solution framework that includes implementation steps.	Client Inquiries
3	Strategic Process Assessment	Consulting Services related to internal control evaluation, with a focus on risk profiles to improve the business effectiveness of client processes.	The report contains risk identification, control evaluation, and process improvement recommendations.	Consultant Initiative
4	Business Solution	Consulting Services that support clients in the completion of projects or studies of strategic issues, based on the agreed proposal and scope.	The report contains an analysis of issues, solution options, and implementation recommendations.	Consultant Initiative

Source : Internal Data

Although there has been a change in product names, there has been no change in the existing consultation procedure, nevertheless the number of assignments in semester 1 of 2025 has increased sharply with a total of 21 assignments.

Table 4. Types of Consulting

No	Types of Consulting	Total
1	Business Solution	1
2	Document Insight Client	4
3	Strategic Process Assessment	3
4	Strategic Problem Solving Framework	10
	TOTAL	21

Source : Internal Data

Evaluation of the Implementation of Consulting Services in accordance with Domain V GIAS 2024 which is currently being carried out by the Internal Audit of PT DYX (Persero)

Based on the Domain V Global Internal Audit Standards 2024, there are 3 Principles that are divided into 14 standards that must be evaluated on the prerequisites that must be met and proven by examples of proof of conformity

Evaluation of Principle 13 Planning for the Implementation of Consulting Services in accordance with Domain V GIAS 2024.

Table 5. Evaluation of Principle 13 Planning for the Implementation of Consulting Services

Principle	Standard No.	Standard Name	Interview Results	Documentation
Principle 13: Plan Assignments Effectively	13,1	Assignment Communication	appropriate	appropriate
	13,2	Assignment Assessment	Risk appropriate	appropriate
	13,3	Purpose and Scope of Assignment	Appropriate	Appropriate
	13,4	Evaluation Criteria	Appropriate	Appropriate
	13,5	Assignment Resources	Partially Fit	Partially Fit
	13,6	Work Program	Appropriate	Appropriate

Source : Internal Data

Based on the results of the processing of interview data and secondary data from 6 standards that must be met in principle 13 Planning Assignments Effectively, there are 5 results that are in accordance with the standards and 1 result that is in accordance with Partial. With the following analysis.

Standard 13.5 GIAS 2024 emphasizes that planning for audit assignments must begin with the identification of the type and amount of resources needed for the assignment objectives to be achieved effectively. Considerations include the complexity of the activity, the time of completion, and the adequacy of resources from the human, financial, and technological sides. If resources are deemed inadequate, auditors are required to coordinate with the Chief Audit Executive (CAE) to obtain additional support. All of these processes need to be formally documented through work programs and written needs analysis.

The results of the interviews show that the internal auditors at PT DYX (Persero) have understood the basic concept. Senior auditors generally consider risk factors, scope, and team competence in determining resource needs, including the possibility of involving subject matter experts. The use of competency matrix and assignments is considered helpful in placing personnel according to their expertise, while capacity limitations are circumvented through short training or mentoring. This shows a conceptual awareness of the importance of matching resources and assignment complexity.

However, its implementation has not fully met the standards. There has been no formal evaluation of workload or suitability between the number of assignments and the capacity of internal consultants. The standard criteria for assessing the adequacy of resources have also not been determined, while the financial and technological dimensions are barely touched in planning. Practices that run are more adaptive by maximizing available human resources without the support of structured escalation mechanisms.

Overall, compliance with Standard 13.5 is categorized as **"Partially Compliant."** The auditor's understanding is in line with the basic principles of the standard, but the implementation is still weak in four main aspects: (1) the absence of formal documentation, (2) the lack of systematic workload evaluation, (3) the limited scope of resources assessed, and (4) the lack of clarity on the escalation mechanism when there is a shortage of resources. Thus, it

is necessary to strengthen the planning and documentation process so that internal audit practices can be fully aligned with the provisions of GIAS 2024.

Evaluation of Principle 14 Carrying out the Assignment of Implementation of Consulting Services in accordance with Domain V of GIAS 2024

Table 6. Evaluation of Principle 14 Carrying out the Assignment of Implementation of Consulting Services

Principle	Standard No.	Standard Name	Interview Results	Documentation
Principle 14: Carrying out the assignment	14,1	Gathering Information for Analysis and Evaluation	Appropriate	Appropriate
	14,2	Analysis and Potential Assignment Findings	Appropriate	Appropriate
	14,3	Evaluation of Findings	partially	Partially compliant
	14,4	Recommendations and Improvement Plans	Appropriate	Appropriate
	14,5	Assignment Conclusion	Appropriate	Appropriate
	14,6	Assignment Documentation	Partially compliant	Partially compliant

Source : Internal Data

Based on the results of the processing of interview data and secondary data from 6 standards that must be met in principle 14 Carrying Out Assignments Effectively, there are 4 results that are in accordance with the standards and 2 results that are partially compliant. With the following analysis.

Standard 14.3 GIAS 2024 requires internal auditors to assess the significance of assignment outcomes, including consulting advice, based on an analysis of likelihood and impact of risks on organizational objectives. Furthermore, this standard emphasizes the importance of clearly setting the priority of recommendations so that management can focus corrective action on the areas with the most significant risk. Thus, the existence of formal methodologies and priority documentation is an important element to ensure a more targeted and effective follow-up direction.

However, the results of interviews and document review show that the practice at PT DYX (Persero) has not fully met these provisions. Internal auditors have indeed understood the basic concepts of a risk-based approach, and some senior respondents even mentioned the use of risk matrices in assessing impact and likelihood. However, most consultation reports still present a list of suggestions without any priority indicators. This means that there is no marking that indicates which suggestions should be addressed first as they have a greater impact on the achievement of organizational goals.

In addition, the auditor has not systematically analyzed the relationship between each suggestion and the status of completion. In the absence of a distinction between "conclusive"

advice and additional advice, management has the potential to implement recommendations based on ease of implementation, not risk significance. This results in suggestions with critical impacts being delayed, while less strategic suggestions may be implemented first. This situation creates a gap in the effectiveness of follow-up, where key risks remain open despite a number of recommendations that have been implemented.

The implications of this condition are reduced clarity of direction for improvement for management, increased subjectivity in choosing suggestions to follow upon, and reduced effectiveness of consulting services because management resources are not focused on the most material areas. In fact, the standard explicitly requires auditors to help management prioritize follow-up so that the results of the consultation truly add value to the organization.

Based on these findings, compliance with Standard 14.3 is categorized as "Partially Compliant." On the one hand, a conceptual understanding of risk evaluation already exists among auditors, but on the other hand, the application of prioritization methodologies, formal documentation in reports, and mechanisms for associating suggestions with settlement are still not consistent. Thus, the implementation of this standard is still far from the expected ideal conditions.

Standard 14.6 GIAS 2024 requires internal auditors to ensure that all assignment activities, both insurance and consulting, are fully documented, clear, and traceable. Documentation serves as objective evidence that the assignment has been carried out according to procedures, as well as as a basis for validation of recommendations and professional accountability. Thus, the existence of consistent documentation is the main requirement for the results of the consultation to have legitimacy and added value for the organization.

However, the results of interviews and document review show that the practice at PT DYX (Persero) has not fully met these provisions. In terms of policy, the company actually already has a *Business Process Model (BPM)* authorized by the EVP/CAE, as well as technology infrastructure such as eRBAS and NAS to support the documentation system. Senior auditors also understand the basic principles of audit documentation, which must be complete, clear, and traceable. This indicates that the documentation governance design is actually quite solid.

Nevertheless, implementation in the field faces major obstacles. The auditor acknowledges that the Audit Working Paper is not always created on every consulting assignment. The main cause is not the absence of policies or weak supervision, but the very high workload. Auditors are often faced with a dense volume of assignments, so the priority is more focused on completing the substance of the work rather than completing administrative documentation. As a result, the documentation process is often delayed, partial, or even missed altogether.

The implications of this condition are quite significant. First, the validity of the consultation results is weakened because the recommendations are not always accompanied by adequate proof of work. Second, the accountability of the audit function is reduced, because the absence of paperwork makes the results of assignments difficult to verify. Third, the continuous improvement process is hampered, because there are no systematic records that can be used as references. Thus, while management may accept suggestions for improvement, the opportunity to build organizational learning from the audit experience is lost.

Based on these findings, compliance with Standard 14.6 can be categorized as "Partially Compliant." On the one hand, a policy framework and documentation support facilities are in

place, but on the other hand, the high burden of assignments causes documentation administration practices to not be implemented consistently. This means that the main problem lies in the imbalance between the volume of tasks and the capacity of resources, so that audit documentation has not been a priority that is systematically maintained.

Evaluation of Principle 15 Communicating the Results of Assignments and Monitoring Improvement Plans for the Implementation of Consulting Services in accordance with Domain V of GIAS 2024.

Table 7. Evaluation of Principle 15 Communicating the Results of Assignments and Monitoring Improvement Plans

Principle	Standard No.	Standard Name	Interview Results	Documentation
Principle 15: Communicating the Results of Assignments and Monitoring Improvement Plans	15,1	Final Assignment Communication	Appropriate	Appropriate
	15,2	Confirming the Implementation of Recommendations or Improvement Plans	Appropriate	Appropriate

Source : Internal Data

Based on the results of processing interview data and secondary data from 2 standards that must be met in principle 15 Communicating Assignment Results and Effectively Monitoring Implementation Improvement Plans, there are 2 results that are in accordance with the standards.

Overall, of the 3 Principles and 14 standards in Domain V GIAS 2024, it can be concluded that **11 standards** have been implemented effectively in the Implementation of advisory services or consultation by the Internal Audit of PT DYX Persero or in accordance with the V GIAS 2024 domain and 3 standards are still partially effective.

CONCLUSION

This study evaluates the implementation of consulting services provided by the Internal Supervision Unit (SPI) of PT DYX (Persero) during the 2024–2025 period and assesses its alignment with Domain V (Implementing Internal Audit Services) of the 2024 Global Internal Audit Standards (GIAS). Based on the analysis of internal company guidelines (RBIA, SPA 07), consultation implementation documents, interviews, and comparisons with GIAS 2024, the study finds that most of the standards in Domain V have been effectively implemented, with 11 out of 14 standards rated "Compliant." These standards include key areas such as assignment communication, purpose and scope, information gathering, recommendation development, and follow-up monitoring (Principle 15). However, three key standards were only partially implemented: Standard 13.5 (Assignment Resources), which lacks formal workload evaluation and escalation mechanisms for resource shortages; Standard 14.3 (Evaluation of Findings), where risk-based recommendation prioritization is inconsistent, and

reports often lack clear priority indicators; and Standard 14.6 (Assignment Documentation), where Consultation Working Papers (KKKs) are not consistently created due to high workloads and congested assignment volumes. In conclusion, PT DYX's Internal Audit consulting services have a solid procedural foundation but require improvements in resource management, risk prioritization, and documentation consistency to fully comply with Domain V of GIAS 2024.

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