Abstract

Objective. The thesis is designed to analyze the function of operational audit in ensuring the internal control of credit purchase and account payable function in PT Henrydew Putra Sanjaya. Internal control is essential in increasing the level of effectiveness and efficiency of company’s operation.

Method. Following the audit planning, physical survey is conducted. The auditor also conducts interview with the director and distributes 5 questionnaires to employees in PT Henrydew Putra Sanjaya. Suggestions and recommendations then were established based on the survey and questionnaires

Results. The results of the audit are suggestions and recommendations directed to the top level management of the company. Based on these recommendations, it is expected that the company would increase the level of internal control in the company’s operations, specifically in the credit purchase and account payable function.

Conclusion. PT Henrydew Putra Sanjaya had applied adequate level of internal control in the credit purchase and account payable function. However, there are few weaknesses which were needed to be overcome. The management is suggested to apply the recommendations from the auditor in order to enhance the level of effectiveness and efficiency of company’s operation.

Key words. Operational audit, internal control, efficiency, effectiveness, suggestions, survey.