

## **ABSTRACT**

*This study aims to analyze the role of internal audit in supporting the implementation of strategies to increase Current Account Saving Account (CASA) at Bank BRI Regional Office Bandar Lampung. The research addresses two main issues: the factors influencing the effectiveness of internal audit and the role of internal audit in supporting CASA growth strategies. A qualitative case study approach was employed, with data collected through in-depth interviews, direct observation, and analysis of documents related to internal audit and CASA strategies. The results indicate that internal audit effectiveness is influenced by auditor independence, competence, senior management support, and the availability of adequate resources. Internal audit plays a crucial role in identifying risks, assessing compliance with policies, and providing improvement recommendations that enhance the efficiency of CASA strategies. Furthermore, internal audit serves as a strategic partner by offering risk-based insights that strengthen corporate governance and support the achievement of low-cost fund growth targets. The findings highlight that internal audit contributes significantly to enhancing banking competitiveness amid increasing challenges, particularly from the rise of digital banks.*

**Keywords: Internal Audit, CASA, Banking, Corporate Governance, Strategy**

