

ABSTRACT

This study aims to evaluate the effectiveness of the Key Performance Indicators (KPI) of the Regional Audit Office of Bank Rakyat Indonesia and provide recommendations for improving these KPIs to make them more relevant to the duties and functions of the Regional Audit Office as the third line of defense. Additionally, this study proposes alternative KPIs that are relevant for enhancing the performance of the Regional Audit Office of Bank Rakyat Indonesia.

This research employs a qualitative approach with a case study design. This approach was chosen to gain an in-depth understanding of the implementation of KPIs in the Regional Audit Office of Bank Rakyat Indonesia. The case study provides a rich and detailed context regarding the internal audit practices within Bank Rakyat Indonesia.

The findings of this study are expected to serve as a reference for the Internal Audit of Bank Rakyat Indonesia in establishing the KPIs for the Regional Audit Office, enabling it to optimize its role and contribute effectively to the company in accordance with its function as the third line of defense.

Keywords : *Key Performance Indicator, Regional Audit Office, Bank Rakyat Indonesia, internal audit, case study, performance effectiveness, 3rd line, KPI recommendations.*

