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Operational Audit Result Using Framework COBIT 5 (Case of PT. Jasa Raharja Persero)

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Abstract: Operational Audit (Operational Audit), is an audit that evaluates the efficiency and effectiveness of each part in the operational procedures and methods applied by the organization / company. This research begins with the identification of business goals, IT objectives, and IT processes. The IT processes that are obtained are then scaled down to obtain important IT processes for company leaders (Top Level Management). The IT processes obtained are DSS 02, EDM 01, APO 05, and then are used as material to determine the level of capability of the company level. The results of the audit using these 3 domains namely DSS 02 are at level 2, EDM 01 is at level 2, and APO 05 is at level 2. This study also compares the results of the audit (current capability) with the expectations of company officials (expected capability) Gap obtained when there is a difference between (current capability) and (expected capability. Suggestions and improvements are then given to the process that has a GAP so that in the future in accordance with expected.

Keywords: IT Audit, Ability Level, Framework COBIT 5, Operations, IT Process.

1. INTRODUCTION

IT Governance is a concept that develops from the private sector, but with the growing use of Information Technology (IT) by government organizations, IT Governance must also be applied in this sector. The role of IT Governance is no doubt in achieving the goals of an organization that adopts IT. IT Governance is basically the activity of managing the use of IT in order to produce maximum output in the organization, helping the decision making process and helping the problem solving process.

IT audit is the process of gathering and evaluating evidence to determine whether the computer system used has been able to protect the assets of the organization, able to maintain data integrity, can help achieve the goals of the organization effectively, and use resources owned efficiently. COBIT is a framework that provides standards within a domain framework consisting of a set of IT processes that represent activities that can be controlled and structured [1].

Operational Audit is a term used for the purpose of testing carried out is to determine the effectiveness and efficiency of organizational units. The purpose of conducting operational audits is to increase the effectiveness of the performance of employees or management who carry out activities in the company. Besides operational audits are also useful as a control tool so that the company's operations run well and correctly.

PT. Jasa Raharja is a state-owned company engaged in the field of social insurance, namely accident insurance, and the operationalization of its business is the implementation of Law No. 33 (passenger accident coverage) and Law No. 34 of 1964 (coverage of road traffic accidents). For accident victims who are passengers of public transportation, whether or not it is based on the law. No 33 of 1964, while for victims of road traffic accidents who are not passengers of public transportation, guaranteed or not based on the Act. No. 34 of 1964. Claim Services Section PT. Jasa Raharja (Persero) Bali Branch is a field that provides compensation claim services for accident victims in accordance with Law No. 33 and Law No. 34 of 1964. Some people experienced dissatisfaction with the services provided by PT. Jasa Raharja (Persero) Bali Branch. These obstacles need to be addressed to improve the quality of compensation claims services at PT. Jasa Raharja (Persero) Bali Branch.

2. OBJECTIVE OF THE STUDY

The study aims to provide advice and improvements on the performance of the compensation claims service process at PT. Jasa Raharja (Persero) Bali Branch.

3. LITERATURE REVIEW

IT Governance is a concept developed from the private sector, but with the development of the use of Information Technology (IT) by government organizations, IT Governance must also be applied in this sector. The use of information technology (IT) in most companies is no longer a rare commodity found. It is also undeniable about the information technology that is needed when needed for the organization in running its business. IT is needed by organizations to help achieve it, but IT procurement requires a large investment. IT investment that has been spent by the company must be able to run optimally. The role of IT Governance is undoubtedly in achieving the goals of an organization adopting IT Previous research related to this research is "Evaluation of BPJSTK Mobile Services Using Domain Deliver, Service and Support Based on COBIT 5 Framework (Case Study: BPJS Employment of Mataram Branch)" explains about BPJSTK Mobile services that are not optimal in carrying out their duties and achieving goals, so that BPJSTK Mobile is evaluated using the COBIT 5 framework so that the information technology implemented is as expected [2]. Based on this research it is necessary to have a study entitled "Operational Audit of PT. X claims service area "which focuses on the use of IT systems, business processes and to find out the level of maturity or capabilities

then provide advice and improvements. This is done so that the utilization of information technology goes as expected to find out the capability level in accordance with the objectives of the strategic plan (IT strategic) that has been made.

4. CONCEPTS AND THEORIES

4.1 COBIT 5

COBIT (Control Objectives for Information and Related Technology) is an IT governance work arrangement and set of supporting tools that enable managers to bridge the preparation / difficulty of controlling needs, technical issues and business risks. COBIT allows the development of clear policies and good practices for controlling IT throughout the organization. COBIT approved according to regulations, helps organizations to increase the value obtained from IT, adjusts alignment and simplifies the implementation of COBIT agreements **[3].**

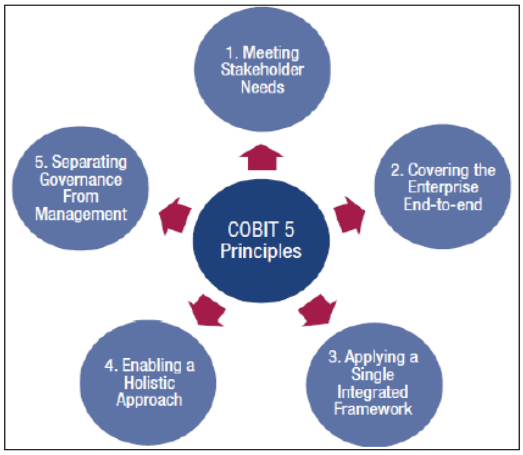

Figure. 1 Principles in COBIT 5

4.2 IT Audit

Information technology audits are the process of gathering and evaluating evidence to determine whether a computer system can secure assets, maintain data integrity, can encourage the achievement of organizational goals effectively and use resources efficiently [4].

4.3 IT Governance

Information Technology governance taken from the IT Governance Institute is a policy framework, procedure and set of company regulations to produce a system of supervision and transparency in IT utilization, which consists of leadership, organizational structure, and processes that ensure that IT companies support and expand strategies and organizational goals [5].

5. RESEARCH OF METHODOLOGY

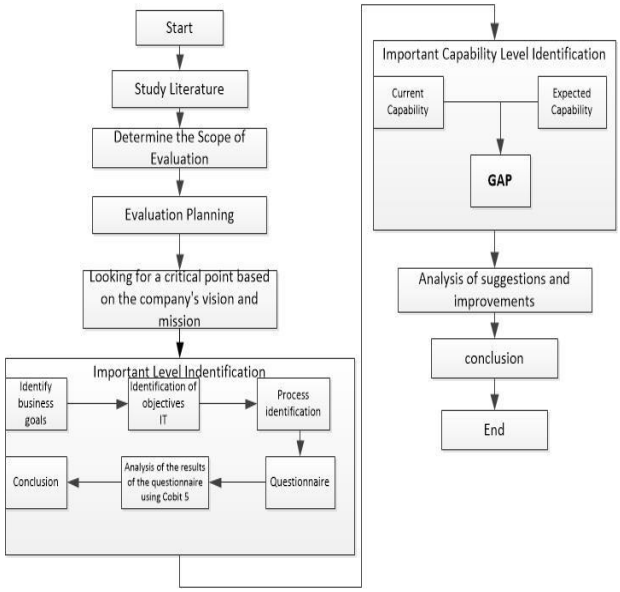

Figure 2. Research Flow

The steps taken in the process of determining the capability level at PT.X include literature study, determining the scope of the company, making evaluation plans, looking for critical points of the company, looking for the level of company interest by doing (mapping business objectives, mapping IT objectives, mapping IT processes), data collection, data processing, data analysis, data testing, and suggestions for improvement if needed.

6. ANALYSIS AND RESULT

6.1 Identification of Business Objectives

In this process a mapping of the mission of PT. X on the company's business goals according to COBIT 5. The following table is the result of mapping between the company's mission and business objectives according to COBIT.

TABLE 1. MAPPING OF COMPANY GOAL WITH COBIT 5 BUSINESS GOAL

PERFORMANCE PERSPECTIVE	NO	BUSINESS GOAL	COMPANY GOAL
Financial	1	Stakeholder value of business investments	1.Community service. 2. Serving the State. 3.Devotion to the Company. 4. Devotion to the
Customer	6	Customer oriented service	
Internal	13	Managed business change	

		programmes	Environmen.
Learning & Growth	17	Product and business innovation culture	

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6.2 Importance of Determination

Determination of the level of importance is part of the detail of the IT process needed to support IT processes in the company. In determining this level of importance, not all IT processes are used by auditors because of time constraints in research, therefore only the top three processes are chosen.

TABLE 2. IMPORTANCE OF DETERMINATION

Process	Respondent					
	1	2	3	4	5	value
DSS02	0	0	0	0	5	25
EDM01	0	0	0	5	0	20
APO05	0	0	0	5	0	20

6.3 Process Domain With Highest Value

The value of the importance level questionnaire above is obtained from the 3 processes that have the highest value and later the audit will be carried out in more detail at the capability level.

TABLE 3
PROCESS DOMAIN WITH HIGHEST VALUE

Domain	IT Process
DSS 02	Ensuring the company's operational service levels are reached and the IT tools used can withstand and be repaired from failures and problems encountered.
EDM 01	Make plans and expand business strategies and meet the IT operational needs transparently to the activities carried out by PT. X.
APO 05	Monitor and optimize the overall performance and service of all programs.

6.4 Result Capability Level

The results of the capability level questionnaire have been analyzed and obtained 3 domains that have the highest value, namely DSS 02, EDM 01, and APO 05. Following are the results of the capability level questionnaire that was filled out by respondents at PT.X.

TABLE 4. CAPABILITY DOMAIN DSS 02

Capability Level Process										
No.	Respondent	Lv 1	Lv 2.1	Lv 2.2	Lv 3.1	Lv 3.2	Lv 4.1	Lv 4.2	Lv 5.1	Lv 5.2
1	A	96	91	89	98	97	90	89	93	95
2	B	93	88	81	87	91	92	83	87	89
3	C	77	90	84	87	87	80	79	86	83
4	D	83	84	78	87	81	84	83	83	80
5	E	85	89	76	83	85	86	80	80	84
6	F	100	96	90	96	95	89	93	93	91
7	G	83	86	83	86	87	93	86	86	88
8	H	83	83	83	85	83	85	85	82	85
9	I	90	88	77	94	86	85	81	84	84
10	J	93	79	76	88	87	82	80	84	84
Level Average										
	88	87	82	89	88	87	84	86	86	86

6.5 GAP Level

Determination of the target of IT process Capability in this study was conducted by interviewing the leadership of the company to find out the current IT processes. Target Capability of this IT process is determined by looking at the internal environment and business processes and expectations of company leaders. The following is a table of the current level of Capability (current Capability), the level of Capability expectation of company leaders (expected Capability), and the difference in Capability (gap).

TABLE 5. GAP LEVEL

IT Process	(CC)	(EC)	(EC – CC)
DSS 02	2	3	1
EDM 01	2	3	1
APO 05	2	3	1

6.6 Recommendation Process

Recommendations to overcome the Capability gap for compensation claims services, there are 3 (three) important domains. Furthermore, suggestions are given that the Capability level can reach largerly achieved or fully achieved at level 3 if possible. Recommendations and suggestions refer to COBIT 5 standard.

TABLE 6. RECOMMENDATION PROCESS

No	Domain	
1	DSS 02	Ensuring the company's operational service levels are reached and the IT tools used can withstand and be repaired from failures and problems encountered. PT. Jasa Raharja (Persero) must be able to maintain the quality of IT, especially in the operational section, it is expected to conduct periodic checks on devices related to IT operations to ensure that the devices do not experience problems when used.
2	EDM 01	Make plans and expand business strategies and meet the IT operational needs transparently to the activities carried out by company. PT. Jasa Raharja (Persero) is expected to carry out careful planning in expanding business strategies by holding operational members' meetings to find out the objectives of meeting transparent operational needs and to ensure that the ongoing processes can meet the company's business plans.
3	APO 05	Monitor and optimize the overall performance and service of all programs. The following is a recommendation from PT. Jasa Raharja (Persero), namely: 1. The company validates that active IT investment and services are aligned with the company's vision and the goals of the company's architecture vision. 2. The company identifies categories of information systems, applications, data, IT services, infrastructure, IT assets, resources, skills, practices, controls and relationships needed to support the company's strategy. 3. The company carries out detailed assessments of all business program cases, evaluating strategic alignment, company benefits, risks and availability of resources. 4. Companies can create and maintain IT portfolios according to investment programs, IT services and IT assets, which form the basis of current IT budgets and support IT tactical and strategic plans. 5. The company agrees to use metrics on the methods achieved and how the development of the entire life cycle and project programs are exempt from IT services.

7. CONCLUSION

The conclusion from the research of PT. The claims service X field uses the COBIT 5 framework is to get a Capability level or maturity level that focuses on DSS 02, EDM 01, APO 05. Domains DSS 02, EDM 01, and APO 05 are at level 2 so that they can be implemented in a systematic manner and results from this process in accordance with company objectives.

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