ABSTRACT

The latest technological developments, changes in behavior towards digital, and the acceleration of digitalization due to the Covid-19 pandemic have rapidly increased IT risks, which can hinder the achievement of organizational goals. Previous research has found good practices in optimizing risk towards achievingperformance targets, namely through the Three Lines of Defense (TLOD). The first TLOD line is risk control by risk owners, the second is risk management, andthe third is internal audit. One form of risk control by risk owners is implementing Control Self-Assessment (CSA). This research was conducted to identify current CSA practices following the organization's risk profile. The method used is a case study conducted in unit infrastructure IT at the IT management center at Telkom University, Indonesia. The framework used as a research reference is COBIT 2019 from ISACA. Data was collected by interviewing related staff, document triangulation, and observation. The analysis is carried out by assessing the Governance & Management Objective (GMO) prioritization and then identifying appropriate controls based on the selected GMOs. This study resulted in APO11, APO12, BAI08, and DSS05 recommendations for CSA practices and relevant staff roles. The results of the research contribute to the scientific basis to become a reference for the next similar research and can be a reference for the implementation of CSA, especiallyat PUTI Telkom University, as well as other universities.

Keywords—Control Self-Assessment, COBIT 2019, IT Governance.