

ABSTRACT

PT Telkom Indonesia Tbk, as one of the leading information technology companies in Indonesia, holds a significant responsibility for maintaining the security and reliability of its IT systems. However, based on the results of data collection, there are risks that are already under control but have not been effective in reducing the level of risk. Therefore, it is necessary to conduct audits and tests on IT-related risk controls to achieve the effectiveness of managing associated risks. This research focuses on auditing and testing information technology risk control using COBIT 2019 in the Network & IT Solution unit at PT Telkom Indonesia Tbk. This unit plays an important role in managing and providing efficient information technology solutions in the network and information technology sector, while also being responsible for managing, developing, and providing services related to network infrastructure and information technology needed by Telkom Indonesia and its customers. This research focuses on auditing and testing information technology risk controls using COBIT 2019 at PT Telkom Indonesia. The study aims to test the effectiveness of risk controls in terms of design and operation, as well as to audit risks against the objectives of COBIT 2019 I&T Risk Focus Area. The results of this study will provide recommendations in accordance with the criteria and activities outlined in the COBIT 2019 I&T Risk Focus Area objectives. The results of this study, based on internal risk control testing, resulted in risk control testing in terms of design has not been proven to reduce the level of risk and there is no evidence of Segregation of Duties on risks R1, R3, R6, R7, R8, R9, R10. Therefore, this study provides several recommendations in this regard. All risk control activities are proven to be operationally effective because each activity has evidence that has been followed up by responsible personnel. As for risk control audits based on COBIT 2019, there are discrepancies in several activities so that improvements must be made such as the DSS04 Managed Continuity objective, the APO07 Managed Human Resources objective and the APO09 Managed Service Agreements objective.

Keywords: *Information Technology Audit, Risk Control, IT Risk, COBIT 2019 I&T Risk Focus Area*