

## V. CONCLUSIONS AND IMPLICATIONS

### A. Conclusion

Internal auditor at PT. United Tractors, Tbk has an important role in preventing and detecting fraud in the company. They carry out audit duties independently and objectively to ensure a thorough evaluation of all aspects of the company. Their success in maintaining independence and objectivity is crucial, as the results of their audits reflect the reality of the company and provide an objective view of internal control and task execution throughout the organization. Internal auditors are responsible for investigating audit issues with transparency in accordance with applicable auditing standards. They also have in-depth knowledge in auditing and company operations, enabling them to identify relevant risks and opportunities.

Compliance, professionalism, and transparency are keys to a successful audit, supporting the principles of Good Corporate Governance and integrity of PT. United Tractors, Tbk. They are not only guardians of finances, but also protectors of corporate values. Internal auditors use audit methods and tools to detect fraud through physical documents and company digital data, conduct forensic audits to uncover complex fraud actions, and report fraud findings to stakeholders. With the company's commitment to integrity and transparency, a strong internal control system supported by internal auditors is fundamental in maintaining a sustainable and reputable business. This step is important to ensure the company stays on the right track, maintains investor confidence, and maintains a good reputation in the eyes of the public. In all its aspects, internal

auditors are the frontline in maintaining the integrity of PT. United Tractors, Tbk and prevent fraud.

## **B. Implications**

The implications are as follows:

1. **The Importance of Internal Auditors:** Internal auditors have a very important role in maintaining the integrity and sustainability of PT. United Tractors, Tbk. This shows that the organization gives high value to the internal audit function in maintaining the health of the company.
2. **Independence and Objectivity.** The key to the success of internal auditors is to maintain independence and objectivity in carrying out their duties. This indicates that the organization fully understands that internal auditors must work without pressure or influence that could interfere with audit results.
3. **Relevance of Audit Results.** Audit results that reflect reality and provide an objective view are essential. This shows that PT. United Tractors, Tbk. uses it as a tool to identify problems and improvements needed in the management of the company.
4. **Auditor Responsibilities.** Internal auditors have the responsibility to investigate audit issues objectively and accurately in accordance with applicable audit standards. It confirms that organizations expect auditors to work with high professionalism and integrity.
5. **Compliance, Professionalism, and Transparency.** Adherence to audit standards, professionalism, and transparency in reporting audit findings

are key to a successful audit. This shows that the organization upholds the principles of Good Corporate Governance in its operations.

### **C. Research Limitations**

Based on the description above, the limitations and suggestions in this study are as follows:

1. **Subjectivity of Perception.** The data presented in the above statements reflect the company's internal view of the role of internal auditors. The research may be less objective if it does not include the perspectives of external parties or other stakeholders, such as investors or regulators.
2. **Time Limitations.** This research may be limited by the specific time period in which this data was collected or retrieved. Current conditions or views of internal auditors and audit practices may change over time.
3. Further researchers are expected to conduct comparative research with similar companies or in similar industries to understand the extent of the role of internal auditors at PT. United Tractors, Tbk. is unique or common in the context of the industry.