

## **ABSTRACT**

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### **THE PROCESS OF PREPARATION OF AUDIT DOCUMENTS AT THE SUPREME AUDIT AGENCY OF THE REPUBLIC OF INDONESIA**

*The Supreme Audit Agency of the Republic of Indonesia is a state institution that has the authority to manage and is fully responsible for auditing state finances. While carrying out professional work at the Supreme Audit Agency of the Republic of Indonesia, the practitioner works under the guidance of the work unit of the State Finance Main Auditorate Secretariat II (AKN II). In carrying out this professional work, the practitioner is given the opportunity to be directly involved in the process of preparing an audit report that will be examined by the auditors of the Supreme Audit Agency of the Republic of Indonesia. In addition, the practitioner also assists various tasks in the work unit of the Secretariat of the State Finance Main Auditorate II (AKN II) such as processing employee insurance cards to be given, recording and classifying all audit reports of company or ministry entities as well as making an inventory of documents. audit documents in the work unit of the Main Auditorate of State Finance II (AKN II). The application of the theory of Auditing Standards section 230 & 319 is generally in accordance with the practice carried out in the company.*

**Keywords:** *Audit Report, Auditor, Audit Documents, Auditing Standards*