

## ABSTRACT

This research evaluate the effectiveness of Satuan Pengawasan Intern (SPI) in 2010 by examining eleven factors such as Independency Function, assignment, authority, responsibilities, and scope, Work Plan, Human Resource Development, Audit Guidance, Quality control, Cooperation with external auditor, Audit Planning, Performing Audit, Reporting Audit, and Monitoring Follow up. The results from this eleven indicators will be compared with standard on Pedoman Penilaian Efektivitas Satuan Pengawasan Intern BUMN/BUMD

The object in this research is Satuan Pengawasan Intern PT Pertamina (PERSERO) Surabaya. The method of analysis is by using case study model

The result shows that from eleven indicators, all indicators indicate that Satuan Pengawasan Intern PT Pertamina (PERSERO) Surabaya is very effective. The auditee and evaluation from SPI Pusat and BPKP also stated that Satuan Pengawasan Intern PT Pertamina (PERSERO) Surabaya already effective.

Keyword: Satuan Pengawasan Intern, Internal Audit, Evaluation, Effectiveness