

## ABSTRACT

Non-profit organization (NPO) should manage organization' fund effectively and efficiently in order to run their programs as well as to achieve its vision and mission. Thus, internal audit function has to be established in non-profit organization, especially for NPO who has a big operational activities. This study uses case study in AIESEC Indonesia. AIESEC Indonesia is a global not-for-profit organization which its business is providing leadership development program, student exchange and global internship for young people across country. AIESEC Indonesia has an internal audit function within the organization. Therefore, this study aims to analyze the internal audit implementation in non-profit organization. Descriptive qualitative method is used in this study. Data are obtained through observation in the internal audit process, interview to the Chief of Internal Auditor of AIESEC Indonesia, and documentation of the audit documents. The result of this study conclude that the internal audit implementation in AIESEC Indonesia is not comply the whole internal audit process based on the existing theory about internal audit process by Moeller (2009).

Keywords: internal audit, internal audit implementation, internal audit process nonprofit organization, AIESEC, qualitative research, case study.