

ABSTRACT

Internal Audit Group is one of the units at PT Telekomunikasi Seluler (Telkomsel) which was formed to support the company's objectives in order to implement Good Corporate Governance (GCG) so that the company can continue to grow. Internal Audit activities consists of Assurance activities with the objective testing of evidence and Consulting activities with the granting of providing alternative solutions and other services related to the client needs whose nature and scope have been agreed by the client without the transfer of responsibility from management that is independent and objective. The implementation of internal consultancy at Telkomsel has been running in 2010 until now.

Related to this, the researcher conducted a study on the evaluation of effectiveness the implementation of internal consultancy so far in Telkomsel and examined the guidelines that could influence the effectiveness of the internal consultancy implementation. The objectives expected in this study are to make the implementation of internal consultancy in Telkomsel more optimal so that one of the main objectives of the internal audit function as a Trusted Advisory can be achieved.

This research is qualitative in nature, by collecting data through literature studies and interviewing processes with internal audit parties and related business units that understand the implementation of internal consultancy at Telkomsel.

Based on the results of research analysis through literature studies and interviews, it was shown that the effectiveness of internal consultancy implementation in Telkomsel was good enough but it needs to be improved for some principles and suggestions that are not yet effective and need deeper study by applying the principles of internal consultancy guidelines from the International Standards for The Professional Practice of Internal Auditing.

Based on the results of the study, the researcher recommends an effort to increase the effectiveness of internal consultancy implementation in Telkomsel again by optimally applying the principles of internal consultancy guidance and applying guidance suggestions in implementing formal consultancy assignments. And internal auditors must provide understanding to management and related parties to concepts, operating guidelines, and the need for communication in carrying out internal consulting services.

Key Words: *Commitment; Communication; Principles; Trusted Advisory*