

On research in PT Bank Rakyat Indonesia (PT BRI) with two objectives, namely: (1) to determine how the implementation of the internal audit section micro credit in PT. Bank Rakyat Indonesia. (2) to determine the application of the internal audit process conducted by PT Bank Rakyat Indonesia in accordance with the Standar Pelaksanaan Fungsi Audit Intern Bank (SPFAIB) and the Implementation of Program Pemeriksaan BRI.

The research method used was qualitative analytical descriptive method, which collects data in accordance with the fact that there was to later be analyzed and interpreted the data and facts obtained so that it can be made a conclusion and suggestion by comparing the data with relevant policy by Bank Indonesia that have been described previously.

Internal audit process conducted by the internal auditor includes planning, preparation, execution, reporting, monitoring and follow up, and quality assurance. The six stages of the process is interrelated one to another so they must be done sequentially. These stages of process have also been arranged in standard policy of The Bank Indonesia and mandatory for all banks in Indonesia. Implementation of the internal audit process conducted by PT BRI rated less according to the standard policy set by The Bank Indonesia.

Key words : *internal audit, micro credit, the standard internal audit policy set by The Bank Indonesia, BRI Program Pemeriksaan Implementation.*