*Review The Qualifications Of Internal Auditors In PT.LEN Industry (Persero)*

*Written:* Ratih Neviany

*ABSTRACT*

*The research was conducted on PT.LEN Industry (Limited). Phenomenon that occurs is still a lot of internal auditor examination results are not objective, because an internal auditor has the attachment to work with the company. Internal audit checks should be carried out by a competent and independent auditor in accordance with the Professional Standards Internal Auditor (SPAI). Qualifications within the internal auditor is a condition in which an auditor is required to be independent and competent in performing the audit tasks. The purpose of this study was to determine the qualifications of internal auditors and the effectiveness of internal auditors.*

*This study is a descriptive study. The method used in this study is the method deskrptif. Descriptive method was used to obtain the data and looking for a factual statement, the properties of the phenomenon under investigation.*

*From these results, researchers in conclusion that the internal auditor qualification in Industrial PT.LEN (Persero) has been appropriate, but there still exists a discrepancy between the time of the audit, resulting in a lack of effectiveness of internal auditors.*

*Keywords: Qualification, Internal Auditor, Effectiveness*