

Information Technology Governance Audit at the Communication and Information Office of Central Lombok Regency Using the COBIT 2019 Framework

Sumiati¹, Joni Saputra¹, Ahmad Fatoni Dwi Putra*²

¹ Information Technology Study Program, Qamarul Huda Badaruddin University, Bagu, Central Lombok, Indonesia

² Computer Science Study Program, Universitas Qamarul Huda Badaruddin, Central Lombok, Indonesia

ARTICLE INFO

Article history:

Received April 25, 2025

Revised May 12, 2025

Published May 25, 2025

Keywords:

Audit
Governance
Communication and Information
COBIT 2019
Central Lombok

ABSTRACT

Information technology is widely used to enhance the ability to deliver, manage, and distribute information. The objective of this study is to assess the capability and maturity levels as well as to provide recommendations and suggestions. This research was conducted using the COBIT 2019 framework standard. Among the process objectives, three relevant objectives were selected: APO07, APO08, and APO12. The results of the study indicate that APO07 is at capability level 1 with a maturity score of 79.62%. APO08 has a maturity score of 80%, while APO12 has a maturity score of 74.99%. All three objectives fall within the evidence work of product category "Largely Achieved" (50–84%).

This work is licensed under a [Creative Commons Attribution-Share Alike 4.0](https://creativecommons.org/licenses/by-sa/4.0/)



Corresponding Author:

Ahmad Fatoni Dwi Putra, Computer Science Study Program, Universitas Qamarul Huda Badaruddin, Central Lombok, Indonesia
Email: ahmadfatoni@unihba.ac.id

1. INTRODUCTION

Information technology [1] governance for the use of information technology in decision-making processes is an important responsibility for IT managers. Due to the critical factors influencing business operations, IT governance is implemented. A technology management system consists of several components, such as human actions, controls, and regulations [2]. Information technology is essential for establishing good governance processes. Good governance is characterized by transparency, accountability, effectiveness, and efficiency [3]. The Communication and Informatics Office is one of the regional government organizations (OPD) in Central Lombok Regency. It acts as an assistant to the mayor in managing all local government affairs related to communication and informatics, coding, and statistics, in accordance with the region's vision and mission. This study will utilize the COBIT 2019 framework to evaluate the existing information technology governance at the Communication and Informatics Office of Central Lombok Regency [4], [5], [6].

This study aims to determine whether the implementation of IT governance at the Communication and Information Office of Central Lombok has reached the expected capability level and to assess the extent of existing gaps based on the COBIT 2019 audit framework, which is recognized as one of the leading frameworks for IT governance management and oversight [7]. In this study, the COBIT 2019 IT governance framework is utilized, which addresses IT governance and management, including IT governance principles, governance system components, governance and management objectives, with an emphasis on flexibility and maturity

assessment. To evaluate the capability level and maturity level at the Communication and Information Office of Central Lombok Regency, a local government agency, the COBIT 2019 framework will be employed [8]. The researcher used the following studies as references during the conduct of this research:

[9] This study examines the case of the Calibration Laboratory at BSML Regional II, focusing on the planning of an information technology governance audit using the COBIT 2019 framework. The IT governance audit aims to achieve three objectives: improving performance, identifying management issues, and fulfilling the company's vision and mission. COBIT 2019, the latest structure from ISACA, refines sequential objectives by incorporating design elements. IT problems have frequently occurred at BSML Regional II, making an audit necessary to address these issues. Utilizing the COBIT 2019 framework, this study produces an IT governance audit plan for the Calibration Laboratory at BSML Regional II. The difference between this study and research lies in the research subject and object. However, both studies employ the COBIT 2019 framework.

[10] Using the COBIT 2019 framework, a previous researcher investigated the Information Technology Governance Audit at General Hospital X. General Hospital X has implemented information technology in its operations but had never conducted a dedicated IT governance audit. To carry out this audit, COBIT 2019 was utilized as the framework. The audit process began by identifying four key domains at General Hospital X: APO14, BAI09, DSS04, and APO07. These domains were evaluated to determine the capability levels of the ongoing IT processes. The study found four critical IT processes, with capability levels as follows: APO07 and BAI09 both achieved level 4, DSS04 reached level 3, and APO14 was also at level 4. The difference between this study and research lies in the research subjects used, while the similarity between the two studies is the use of the same object and the COBIT 2019 framework structure.

[11] This study examines the Information Technology Governance Audit focusing on the domains Monitor, Evaluate, and Assess (MEA), and Deliver, Service, and Support (DSS) based on the COBIT 2019 framework. The research aims to measure the maturity of information technology at a university. In this study, COBIT 2019 is used as the framework for two governance domains at PTOU University, MEA and DSS. The objective of these domains is to assess the capability level, current performance level, and identify gaps. The case study was conducted at PTOU, a university located in Semarang. Data were collected through interviews with IT governance authorities. The results indicate that PTOU's capability level in the MEA and DSS domains is at level 1, meaning that the processes have achieved their objectives, but some activities are performed irregularly and incompletely. The difference between this study and research lies in the research subjects used, while the similarity between this study and research [7] is the object studied and the use of the COBIT 2019 framework.

[12] This study investigates the IT Governance Audit at XYZ University using the COBIT 2019 framework. By utilizing the domains EDM03 and APO08 from the COBIT 2019 capability assessment, the research aims to determine the results, which will serve as a basis for improving the existing governance system, particularly concerning the EDM03 and APO08 domains. The study involves planning, data collection, and result analysis. The governance analysis results at XYZ University, covering the EDM03 and APO08 domains, indicate that the governance system is at level 3 for EDM03, meaning the system is well-defined but still requires improvements. For the APO08 domain, the governance system is clearly defined; however, due to the presence of two gaps in the results, performance measurement is needed to enhance the governance system. The difference between this study and research lies in the research subjects used, while the similarity between this study and research is the object studied and the use of the COBIT 2019 framework.

[8] This study was conducted at XYZ Polytechnic and involved an IT governance audit based on the COBIT 2019 framework. The objective of the research was to identify the design factors present at XYZ Polytechnic. The capability assessment results for the domains BAI03, BAI06, BAI07, and BAI10 showed that these domains ranked highest in COBIT's design factors. According to the design factor analysis conducted within COBIT 2019, the design factor scores for domains BAI03, BAI06, BAI07, and BAI10 were 100, 100, 85, and 85, respectively. Furthermore, domain BAI03 achieved capability level 4, BAI06 reached level 3, BAI07 attained level 4, and BAI10 achieved level 3. The difference between this study and research [8] lies in the research subject and object used. However, both this study and research [8] employ the COBIT 2019 framework.

2. METHODS

2.1 Problem identification

Problem identification is crucial for effective problem-solving and decision-making processes because it ensures that the chosen solutions address the root causes of the issue [13].

2.2 Data Analysis

a. Activity analysis

Activity analysis is a method used to understand, measure, and evaluate specific activities or tasks, whether performed by individuals, groups, or organizations. The purpose of activity analysis is to gain an in-depth understanding of how an activity is carried out, the factors influencing its effectiveness, and how to improve it to become more efficient or aligned with its objectives [14], [15].

b. Capability level analysis (as-is)

Capability level analysis (as-is) is a method for assessing the ability of a process, system, or organization in its current state before any changes or improvements are made. "As-is" refers to the present condition without any alterations and is typically used as a baseline to understand the strengths and weaknesses of current capabilities.

c. Capability Level Analysis (To-Be)

"To-be" refers to the desired condition or target after improvements or changes have been made. Capability level analysis (to-be) provides an organization with guidance on how to achieve the desired state.

d. Gap analysis

Gap analysis is conducted after determining the current capability level (as-is) and the expected capability level (to-be). The purpose of this analysis is to identify which activities need to be improved in IT governance so that the current capability level (as-is) can be enhanced to meet the expected capability level (to-be).

2.3 Data Collection

Through conducting further field studies at the Communication and Information Office of Central Lombok Regency, the researcher obtained primary data through interviews and the distribution of questionnaires.

2.4 Determining COBIT Process Objectives

This toolkit is known as the Design Factor. To achieve this, the first step is to understand the company's context and strategy, namely the vision and mission. In the second step, design factors 1-4 are used to determine the initial scope of the management system. Next, design factors 5-11 are used to expand the scope of the management system.

2.5 Recommendations

Recommendations are suggestions or proposed actions made after analyzing or evaluating a particular situation or problem. The goal of recommendations is to assist individuals or organizations in taking steps that are considered the most appropriate or effective to achieve objectives or improve conditions.

3. RESULTS AND DISCUSSION

In this chapter, the author discusses the results of the research conducted at the Communication and Information Office of Central Lombok Regency, including the data analysis obtained from interviews and questionnaires. The analyzed data relates to the measurement of the maturity level of Information Technology Governance at DISKOMINFO of Central Lombok Regency. The data collected from interviews and questionnaires will be processed in accordance with COBIT 2019.

After analyzing the process objectives with Design Factors (DF1-DF11), the following conclusions were drawn for the process objectives to be audited APO07 - Managed Human Resources, APO08 - Managed Relationship, APO12 - Managed Risk.

The researcher chose these three domains or process objectives because they are closely related to the issues at DISKOMINFO of Central Lombok Regency, such as human resources, relationships between human resources, and how DISKOMINFO addresses risks. These three areas are closely interconnected, and the researcher needs to conduct an audit to determine the capability level of each of these objectives.

3.1 APO07 – Managed Human Resources

Managed Human Resources is a process objective that provides a structured approach to ensure optimal recruitment, planning, evaluation, and development of human resources, both internally and externally, and aims to enhance the capability of human resources to meet organizational goals. APO07 is divided into six key management practices, including:

- a. APO07.01 Acquiring and Retaining Adequate and Appropriate Staff. This refers to establishing and maintaining methods to manage and account for all IT-related costs, investments, and depreciation as part of the company's internal funding system.
- b. APO07.02 Identifying Key IT Personnel. This involves knowledge sharing, using succession planning, and staff backups to reduce dependency on individuals performing critical tasks.
- c. APO07.03 Menentukan Determining and Monitoring the Required Skills and Competencies for Personnel. This ensures that employees possess the necessary skills to perform their tasks based on their education, training, and experience, and these skills are maintained through qualification and certification programs if necessary.
- d. APO07.04 Evaluating and Recognizing Employee Job Performance. This involves conducting regular and timely performance evaluations based on individual goals derived from company objectives, established standards, job responsibilities, and competency frameworks.
- e. APO07.05 Planning and Supervising the Use of IT Human Resources.
- f. APO07.06 Managing Contract Staff. This ensures that consultants and contract staff providing IT support to the company understand and comply with organizational policies and contractual requirements.

3.2 APO08 - Managed Relationship

Managed Relationship refers to managing relationships with stakeholders in a formal and transparent manner, ensuring a joint focus on achieving strategic objectives within budget and risk tolerance. The goal of APO08 is to provide the appropriate knowledge, skills, and behaviors to achieve better outcomes, increase mutual trust, skills, and the effective use of resources. This enables the company's stakeholders to build productive relationships. APO08 is divided into five key management practices:

- a. APO08.01: Understanding Business Expectations. The company must understand current IT issues, goals, and business expectations to ensure that requirements are understood, controlled, and communicated.
- b. APO08.02: Identifying IT Opportunities to Improve Business and Aligning IT Strategies with Business Expectations.
- c. APO08.03: Managing Business Relationships. This involves managing relationships between IT service providers and their business partners.
- d. APO08.04: Coordination and Communication. This refers to working with relevant stakeholders and coordinating the provision of IT services and solutions for the company.
- e. APO08.05: Providing Input for Continuous Service Improvement. In other words, improving and delivering IT services that support the company and align with the company's changing goals and technologies.

3.3 APO12-Managed Risk

Managed Risk refers to the process objective that continuously identifies, assesses, and mitigates risks related to Information and Technology (I&T) within the tolerance levels established by the company's executive management. The goal is to integrate I&T risk management with the company's Enterprise Risk Management (ERM) framework, balancing the costs and benefits of managing I&T-related risks. APO12 is divided into six key management practices:

- a. APO12.01: Collecting Data. This involves identifying and collecting relevant data to enable effective identification, analysis, and reporting of I&T-related risks.
- b. APO12.02: Risk Analysis. Building a strong understanding of actual I&T risks to support risk decision-making.
- c. APO12.03: Maintaining the Risk Profile. This refers to keeping an inventory of known risks and their characteristics, such as expected frequency, potential impact, and responses. Document resources, capabilities, and actions taken to control identified risks.
- d. APO12.04: Articulating Risks. This ensures that appropriate responses are communicated to all stakeholders quickly about the current state of exposure and opportunities related to I&T.

- e. APO12.05: Establishing a Risk Management Action List. This includes managing opportunities to reduce the acceptable risk level for the portfolio.
- f. APO12.06: Risk Response. Taking timely actions to address risks and minimize losses.

The following is the capability level formula:

$$CC = \frac{\sum CLa}{\sum Po} \times 100\% \quad (1)$$

CC The value required to achieve the management and governance capability level.

$\sum CLa$ The total value of governance and management.

$\sum Po$ The total amount of work performed by governance and management.

3.1. APO07 – *Managed Human Resources*

The calculation of the capability level process for the objective process APO07 at the Communication and Information Office of Central Lombok Regency was conducted in stages, starting from the capability level that was determined based on the COBIT 2019 framework: Governance and Management Objective, which is at level 2. Below are the results from the calculation of the questionnaire data that was distributed, presented in the form of Guttman Scale values from each respondent.

Here is the formula for the Capability Calculation Recapitulation:

$$CLi = \frac{R1+R2+R3}{\sum R} \quad (2)$$

Explanation:

- CLi : capability value level at level 2
 R1 : capability level from respondent 1 at level 2
 R2 : capability level from respondent 2 at level 2
 R3 : capability level from respondent 3 at level 2
 $\sum R$: summary of respondent

Tabel 1. *Capability Level 2 APO07*

ID	Name of Responden	Summary of activite value	Total of activitie value	Capability value
RESP1;	Suratman Iskandar, S.TP	14	18	77,77
RESP2;	H.Iswandi Khairy Ramen, S.IP	11	18	61,11
RESP3;	Baiq Rustiati	18	18	100
	Total	43	54	238,88
	Result of Capability Objective Process			79,62%

Table 1 shows that the objective process APO07- Managed Human resources at Diskominfo Central Lombok Regency has a maturity level value of 79.62%, which means that the capability level is at the largely Achived level (50-84) and has not yet reached the Fully Achived level (85-100). So it can be concluded that the capability level of objective process APO07 at Diskominfo Central Lombok Regency is at level 1, with the audit status at level 2 not yet achieved and not continued with the calculation of capability level 3.

3.2. APO08-Managed Relationship

The calculation of the Capability Level Process on Objective Process APO08 at Diskominfo Central Lombok Regency is evaluated in stages or starting from the capability level that has been determined in the COBIT 2019 Framework module: Governance and Management Objective, which is at level 2. The following are the results of calculating the questionnaire data that has been distributed in the form of Guttman Scale values from each respondent.

The following is the Capability Level 2 Calculation Recapitulation formula:

$$CLi = \frac{R1+R2+R3+R4+R5}{\sum R} \quad (3)$$

Explanation:

CLi: The capability level value at level 2

R1: The capability level value from respondent 1 at level 2

R2: The capability level value from respondent 2 at level 2

R3: The capability level value from respondent 3 at level 2

R4: The capability level value from respondent 4 at level 2

R5: The capability level value from respondent 5 at level 2

$\sum R$: The total number of respondents

Table 2 Result Capability Level 2 APO08

ID Responden	Respondent Name	Total Activity Value	Total Activity Value Sum	Value Capability
RESP1;	Suratman Iskandar, S.TP	6	7	85,71
RESP2;	Lalu Agus Wahyudi, S.T	6	7	85,71
RESP3;	Baiq Midarniwati, S.Kom	7	7	100
RESP4;	Fathurrohman	7	7	100
RESP5;	Wahyu Sofyanti Dewi, S.Kom	7	7	100
Total		33	35	471,42
Result Capability Objectif Process				94,284%

Table 2 shows that the objective process APO08 – Managed Human Relationship at the Communication and Information Office of Central Lombok Regency has a maturity level score of 94.284%, which indicates that the capability level is at the Fully Achieved level (85-100). Therefore, it can be concluded that the capability level of the objective process APO08 at the Communication and Information Office of Central Lombok Regency has achieved the audit status and will proceed to the calculation for capability level 3.

Here is the formula for the Capability Level 3 Calculation Recapitulation:

$$CLi = \frac{R1+R2+R3+R4+R5}{\sum R} \quad (4)$$

Explanation:

CLi: The capability level value at level 3

R1: The capability level value from respondent 1 at level 3

R2: The capability level value from respondent 2 at level 3

R3: The capability level value from respondent 3 at level 3

R4: The capability level value from respondent 4 at level 3

R5: The capability level value from respondent 5 at level 3

$\sum R$: The total number of respondents

Table 3 Result *Capability Level 3* APO08

ID Responden	Respondent Name	Total Activity Value	Total Activity Value Sum	Value Capability
RESP1;	Suratman Iskandar, S.TP	6	8	75
RESP2;	Lalu Agus Wahyudi, S.T	4	8	50
RESP3;	Baiq Midarniwati, S.Kom	8	8	100
RESP4;	Fathurrohman	8	8	100
RESP5;	Wahyu Sofyanti Dewi, S.Kom	6	8	75
	Total	32	35	400
Results of Capability Objectif Process				80%

Table 3 shows that the objective process APO08 – Managed Human Relationship at the Communication and Information Office of Central Lombok Regency has a maturity level score of 80%, indicating that the capability level is at the Largely Achieved level (50-84). Therefore, it can be concluded that the capability level of the objective process APO08 at the Communication and Information Office of Central Lombok Regency is at level 2, with the audit status for level 3 not yet achieved and not proceeding to the calculation for capability level 4.

3.3. APO12-Managed Risk

The calculation of the Capability Level Process for the objective process APO12 at the Communication and Information Office of Central Lombok Regency was conducted in stages, starting from the capability level that was determined in the COBIT 2019 Framework: Governance and Management Objective, which is at level 2. Below are the results of the questionnaire data that was distributed, presented in the form of Guttman Scale values from each respondent.

Here is the formula for the Capability APO12 Level 2 Calculation Recapitulation:

$$CLi = \frac{R1+R2+R3+R4}{\sum R} \quad (5)$$

Explanation:

CLi: The capability level value at level 2

R1: The capability level value from respondent 1 at level 2

R2: The capability level value from respondent 2 at level 2

R3: The capability level value from respondent 3 at level 2

R4: The capability level value from respondent 4 at level 2

$\sum R$: The total number of respondents

Table 4 Result *Capability Level 2* APO12

ID Responden	Respondent Name	Total Activity Value	Total Activity Value Sum	Value Capability
RESP1;	Suratman Iskandar, S.TP	3	6	50
RESP2;	H.Iswandi Khairy Ramen, S.IP	4	6	66.66
RESP3;	Lalu Agus Wahyudi, S.T	5	6	83.33
RESP4;	Lalu Agung Abdul Aziz, S.Kom	6	6	100
	Total	18	24	299.99
Results of Capability Objective Process				74.99%

Table 4 shows that the objective process APO12 – Managed Risk at the Communication and Information Office of Central Lombok Regency has a maturity level score of 74.99%, indicating that the capability level is

at the Largely Achieved level (50-84). Therefore, it can be concluded that the capability level of the objective process APO12 at the Communication and Information Office of Central Lombok Regency is at level 1, with the audit status for level 2 not yet achieved and not proceeding to the calculation for capability level 3.

3.4. Recommendation

The following are some recommendations to improve IT governance at the Communication and Information Office of Central Lombok Regency based on the analysis and findings previously presented:

1. It is recommended that the Communication and Information Office of Central Lombok Regency conduct an audit of the organization to establish clear values for evaluating the activities currently being carried out.
2. It is recommended that the Communication and Information Office of Central Lombok Regency recruit more human resources, particularly in the IT field, to prevent current staff from facing difficulties in managing IT governance due to a lack of the required quantity. Additionally, Diskominfo could consider recruiting students with potential in IT to undertake internships, which would serve as a temporary solution for carrying out IT governance tasks.
3. It is recommended that the Communication and Information Office improve communication to avoid miscommunication with the central government, thus preventing dissatisfaction with the policies that have been set.
4. The Information Technology Department of the Communication and Information Office of Central Lombok Regency is encouraged to begin developing regular IT risk scenarios, enabling better anticipation of potential IT risks that have been foreseen.
5. It is hoped that in future research, the researcher will conduct audits on various processes targeted in this study, ultimately producing multiple audits. Furthermore, future studies are encouraged to use additional frameworks to gather different experiences and results related to IT governance audits.

4. CONCLUSION

In this study, the researcher conducted an Information Technology Governance Audit at the Communication and Information Office of Central Lombok Regency. This research focuses on the governance of human resources, managed relationships, and risk management by the Information and Communication Technology Department as well as the E-Government Department. The study uses the COBIT 2019 framework. The following are the conclusions from the previous chapter discussions:

In the analysis of capability level 2 for the objective process APO07 – Managed Human Resources, it shows that the average maturity level of the APO07 objective process at the Communication and Information Office of Central Lombok Regency is 79.62%, indicating that it is at the Largely Achieved level (50-84) and has not yet reached the Fully Achieved level (85-100). Therefore, it can be concluded that the capability level of the APO07 objective process at the Communication and Information Office of Central Lombok Regency is at level 1, with the audit status for level 2 not yet achieved and not proceeding to the calculation for capability level 3.

In the analysis of capability level 2 for the objective process APO08 – Managed Relationship, it shows that the average maturity level of the APO08 objective process at the Communication and Information Office of Central Lombok Regency is 94.284%, indicating that it is at the Fully Achieved level (85-100), and the audit status for level 2 has been achieved. In this case, APO08 was then analyzed at capability level 3, with an average maturity score of 80%, indicating it is at the Largely Achieved level (50-84). Therefore, it can be concluded that the capability level of the APO08 objective process at the Communication and Information Office of Central Lombok Regency is at level 2, with the audit status for level 3 not yet achieved and not proceeding to the calculation for capability level 4.

In the analysis of capability level 2 for the objective process APO12 – Managed Risk, it shows that the average maturity level of the APO12 objective process at the Communication and Information Office of Central Lombok Regency is 74.99%, indicating that it is at the Largely Achieved level (50-84) and has not yet reached the Fully Achieved level (85-100). Therefore, it can be concluded that the capability level of the APO12 objective process at the Communication and Information Office of Central Lombok Regency is at level 1, with the audit status for level 2 not yet achieved and not proceeding to the calculation for capability level 3.

In the gap analysis, the conclusion is that the IT governance for both the APO07 and APO12 objective processes is at level 2 (as-is), while the expected level is level 3 (to-be), resulting in a gap value of 2. As for APO08, it is at level 2 (as-is), and the expected level is level 4 (to-be), also resulting in a gap value of 2.

The information technology governance audit conducted at the Communication and Information Office of Central Lombok Regency is the first of its kind and follows the COBIT 2019 framework standard. It can be concluded that the purpose of this study is to provide an overview of how the activities conducted by the organization align with the standards outlined in COBIT 2019.

Acknowledgments

The researcher would like to express sincere gratitude to the Information Technology Study Program, Faculty of Science and Technology, Qamarul Huda Badaruddin University for the support provided during this research.

REFERENCES

- [1] A. A. Firdaus, R. Alif Faresta, and M. Yunus, "The Role of Sentiment Analysis in Election Predictions Compared to Electability Surveys", *Indonesian Journal of Modern Science and Technology (IJMST)*, vol.1, no. 1, pp. 1-8, 2025.
- [2] I. B. A. E. M. Putra, N. Gunantara, and M. Sudarma, "Tata Kelola Teknologi Informasi Dengan Kerangka Kerja COBIT 5 Pada Lembaga Pemerintah Dan Swasta," *Majalah Ilmiah Teknologi Elektro*, vol. 20, no. 1, pp. 2372–2503, 2021, doi: 10.24843/mite.2021.v20i01.p01.
- [3] R. Doharma, A. A. Prawoto, and J. F. Andry, "AUDIT SISTEM INFORMASI MENGGUNAKAN FRAMEWORK COBIT 5 (STUDI KASUS: PT MEDIA CETAK)," *JBASE - Journal of Business and Audit Information Systems*, vol. 4, no. 1, Apr. 2021, doi: 10.30813/jbase.v4i1.2730.
- [4] A. Hanif, M. Giatman, and A. Hadi, "Evaluasi Tata Kelola Teknologi Informasi Di Dinas Komunikasi Dan Informatika Menggunakan Framework Cobit 5," *JST (Jurnal Sains Dan Teknologi)*, vol. 9, no. 1, pp. 2548–8570, 2020, doi: 10.23887/jstundiksha.v9i1.28401.
- [5] B. G. Sudarsono, V. R. Ananda, and M. R. Kandi, "Audit Aplikasi Keuangan Menggunakan Framework COBIT 5.0 Domain DSS Studi Kasus Perusahaan Peralatan Tambang," *JBASE - Journal of Business and Audit Information Systems*, vol. 6, no. 1, Apr. 2023, doi: 10.30813/jbase.v6i1.4311.
- [6] R. Doharma, A. A. Prawoto, and J. F. Andry, "AUDIT SISTEM INFORMASI MENGGUNAKAN FRAMEWORK COBIT 5 (STUDI KASUS: PT MEDIA CETAK)," *JBASE - Journal of Business and Audit Information Systems*, vol. 4, no. 1, Apr. 2021, doi: 10.30813/jbase.v4i1.2730.
- [7] A. J. Assegaf, P. Agus, and E. Pratama, "EVALUASI TATA KELOLA TEKNOLOGI INFORMASI MENGGUNAKAN FRAMEWORK COBIT 2019 (Studi Kasus: Dinas Perpustakaan dan Kearsipan Kota Denpasar)," *JITTER-Jurnal Ilmiah Teknologi Dan Komputer*, vol. 4, no. 2, 2023.
- [8] N. I. H. Kunio, E. Utami, and A. H. Muhammad, "Audit Tata Kelola TI Berbasis COBIT 2019 di Politeknik XYZ," *Jurnal Ilmiah Universitas Batanghari Jambi*, vol. 22, no. 2, pp. 876–881, 2022, doi: 10.33087/jiubj.v22i2.1994.
- [9] A. Wijaya, "An INFORMATION TECHNOLOGY GOVERNANCE AUDIT PLANNING CALIBRATION LABORATORY USING COBIT 2019," *Jurnal Fasilkom*, vol. 10, no. 3, pp. 241–247, 2020, doi: 10.37859/jf.v10i3.2272.
- [10] I. A. A. Padmi, D. P. Githa, and A. A. N. H. Susila, "Audit Tata Kelola Teknologi Informasi Rumah Sakit Umum X Menggunakan Framework Cobit 2019," *JITTER-Jurnal Ilmiah Teknologi Dan Komputer*, vol. 3, no. 1, pp. 894–901, 2022, [Online]. Available: <https://ojs.unud.ac.id/index.php/jitter/article/view/83146/43131>
- [11] I. P. Windasari, A. F. Rochim, S. N. Alfiani, and A. Kamalia, "Audit Tata Kelola Teknologi Informasi Domain Monitor, Evaluate, and Asses dan Deliver, Service, Support Berdasarkan Framework COBIT 2019," *Jurnal Sistem Informasi Bisnis*, vol. 11, no. 2, pp. 131–138, 2021, doi: 10.21456/vol11iss2pp131-138.
- [12] A. Mahendra, F. Handro, and M. M., "AUDIT TATA KELOLA PERGURUAN TINGGI XYZ MENGGUNAKAN FRAMEWORK COBIT 2019," *Jurnal Ilmiah Sains Dan Teknologi*, vol. 2, no. 8, pp. 68–74, 2024, doi: 10.25130/sc.24.1.6.
- [13] H. Tannady *et al.*, "Tata Kelola IT pada Website Bisnis Kuliner Foodpedia Menggunakan COBIT 5 Domain EDM & APO IT Governance in Foodpedia Culinary Business Website Using COBIT 5 Domain EDM & APO," vol. 7, no. 1, pp. 13–25, doi: 10.30813/jbase.v7i1.5284.
- [14] R. Wijaya, K. S. Aryanto, S. Steven, H. Wijaya, and J. F. Andry, "PENGUKURAN TINGKAT KEMATANGAN APLIKASI PENJUALAN DENGAN PENDEKATAN COBIT 4.1 STUDI KASUS: PT TOSINDO SURYA CERMERLANG," *JBASE - Journal of Business and Audit Information Systems*, vol. 5, no. 1, Mar. 2022, doi: 10.30813/jbase.v5i1.3460.
- [15] R. Doharma, A. A. Prawoto, and J. F. Andry, "AUDIT SISTEM INFORMASI MENGGUNAKAN FRAMEWORK COBIT 5 (STUDI KASUS: PT MEDIA CETAK)," *JBASE - Journal of Business and Audit Information Systems*, vol. 4, no. 1, Apr. 2021, doi: 10.30813/jbase.v4i1.2730.