

DEPARTEMEN AUDIT INTERNAL

INTERNAL AUDIT DEPARTMENT

Berdasarkan Keputusan Ketua Bapepam-LK No. KEP-496/BL/2008 tanggal 28 November 2008, Peraturan BAPEPAM No. IX.I.7 mengenai Pembentukan dan Pedoman Penyusunan Piagam Audit Internal, maka Perseroan telah melakukan formalisasi Unit Departemen Audit Internal sesuai dengan persetujuan Dewan Komisaris Perseroan tanggal 3 September 2010, dan persetujuan Direksi Perseroan tanggal 1 Oktober 2010. Departemen Audit Internal dipimpin oleh Kepala Audit Internal, yang ditunjuk dan diberhentikan oleh Direktur Utama, dengan persetujuan dari Dewan Komisaris.

KEPALA DEPARTEMEN AUDIT INTERNAL

Kepala Departemen Audit Internal yaitu Bapak Johannes Edwin, yang ditunjuk menjabat posisi ini sejak bulan September 2010. Kepala Departemen Audit Internal dibantu oleh dua orang karyawan dalam menjalankan kewajibannya.

PROFIL KEPALA AUDIT INTERNAL

JOHANNES EDWIN

Bapak Edwin, 44 tahun, telah menjadi Kepala Departemen Audit Internal sejak Desember 2009. Beliau bertanggung jawab dalam mendokumentasikan prosedur operasional standar dan menyusun kebijakan Departemen Audit Internal yang meliputi pedoman audit, rencana audit dan penempatan karyawan. Sebelumnya, beliau bekerja sebagai Grup *Corporate Audit* di Central Cipta Murdaya sejak 2007-2009, *System and Procedure Manager* di PT Mayora Indah, Tbk. sejak 2006-2007, *Internal Auditor* di *Internal Audit Department* dan *Section Head of Business System and Control Department* di PT Indofood Sukses Makmur, Tbk.-Bogasari Flour Mills sejak 2002-2005. Beliau meraih gelar Pasca Sarjana di bidang Teknologi Informasi dari Universitas Indonesia dan gelar Sarjana Akuntansi dari Universitas Trisakti.

Based on the Chairman of Bapepam-LK Decree No. KEP-496/BL/2008 dated November 28, 2008, BAPEPAM Regulation No. IX.I.7 regarding Establishment and Guidelines of Internal Audit Charter, the Company formalized its Internal Audit Department according to the approval of the Board of Commissioners of the Company dated September 3, 2010 and the approval of the Board of Directors of the Company dated October 1, 2010. The Internal Audit Department is led by the Head of the Internal Audit Department, who is appointed by the President Director, and approved by the Board of Commissioners.

HEAD OF THE INTERNAL AUDIT DEPARTMENT

The Head of the Internal Audit Department is Mr. Johannes Edwin, who was appointed to this position in September 2010. The Head of the Internal Audit Department is assisted by two employees in carrying out his duties.

HEAD OF INTERNAL AUDIT'S PROFILE

JOHANNES EDWIN

Mr. Edwin, 44 years old, has been the Head of Internal Audit since December 2009. He is responsible in documenting standard operating procedures and setting Internal Audit Department policies (Audit Charter, Audit Planning and Staffing). He previously worked as Group Corporate Audit at Central Cipta Murdaya from 2007-2009, System and Procedure Manager at PT Mayora Indah, Tbk. from January 2006-July 2007, Internal Auditor of Internal Audit Department and Section Head of Business System and Control Department at PT Indofood Sukses Makmur, Tbk.-Bogasari Flour Mills from 2002-2005. He obtained his Master's Degree in Information Technology from the University of Indonesia and a Bachelor's Degree in Accounting from the University of Trisakti, Jakarta.

KUALIFIKASI PROFESI AUDIT INTERNAL

Bapak Edwin adalah auditor berkualifikasi yang telah mengikuti berbagai macam pelatihan dan workshop di tahun 2014 seperti Pelatihan Manajemen Sistem Terintegrasi Audit Internal yang diselenggarakan oleh BSI dan Pelatihan Software Analisis Data IDEA yang diselenggarakan oleh Insight Consulting.

PIAGAM AUDIT INTERNAL

Dalam memenuhi tugas dan tanggung jawab, maka Departemen Audit Internal memiliki pedoman berupa Piagam Audit Internal. Piagam Audit Internal ini secara umum mencakup misi, ruang lingkup, struktur, posisi, tanggung jawab, kewajiban, wewenang dan kode etik Departemen, serta persyaratan untuk anggota Departemen Audit Internal.

TANGGUNG JAWAB DEPARTEMEN AUDIT INTERNAL

Departemen Audit Internal bertanggung jawab untuk membantu Direktur Utama dan Dewan Komisaris dalam melaksanakan fungsi pengawasan dengan melakukan operasional perencanaan perusahaan dan implementasi serta pemantauan akan hasil audit yang dilaksanakan melalui aktivitas-aktivitas berikut ini:

1. Menyusun dan mengimplementasikan rencana audit internal tahunan. Rencana ini harus konsisten dengan Piagam Audit Internal dan tujuan bisnis Perseroan, dan juga harus mendapatkan persetujuan oleh Direktur Utama dan serta melaporkannya ke Dewan Komisaris. Dalam mengimplementasikan rencana audit, Departemen Audit Internal juga menjalankan tugas audit khusus yang diminta oleh Direktur Utama dan Dewan Komisaris melalui Komite Audit.
2. Melakukan pengujian dan evaluasi atas implementasi pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan Perseroan.
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas terhadap departemen-departemen inti Perseroan seperti: keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi, hukum dan peraturan, termasuk melalui pemeriksaan secara langsung (audit di dalam lokasi) dan pengawasan tidak langsung (audit di luar lokasi).

INTERNAL AUDIT PROFESSIONAL QUALIFICATION

Mr. Edwin is a qualified auditor who attended various training courses and workshops in 2014 such as Internal Audit Integrated Management System Training Course by BSI and IDEA Data Analysis Software Training by Insight Consulting.

AUDIT CHARTER

In fulfilling its duties and responsibilities, the Internal Audit Department is guided by the Internal Audit Charter. The Internal Audit Charter broadly outlines the, mission, scope, structure, position, responsibilities, duties, authority and code of ethics of the Department, as well as the requirements for members of the Internal Audit Department.

RESPONSIBILITIES OF THE INTERNAL AUDIT DEPARTMENT

The Internal Audit Department is responsible for assisting the President Director and the Board of Commissioners in their supervisory functions by operationally planning, implementing and monitoring the audit results conducted through the following activities:

1. Formulating and implementing the yearly internal Audit Plan. This plan must be consistent with the Internal Audit Charter and the Company's business objectives and also approved by the President Director and reported to the Board of Commissioners. In implementing the Audit Plan, the Internal Audit Department also conducts special audit assignments as requested by the President Director and the Board of Commissioners, through the Audit Committee.
2. Testing and evaluating the implementation of internal controls and risk management systems in accordance with the Company's policies.
3. Examining and assessing the efficiency and effectiveness of the Company's key departments such as finance, accounting, operations, human resources, marketing, information technology, legal and regulatory, including through direct examination (on-site audit) and indirect supervision (off-site audit).

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| <ol style="list-style-type: none"> 4. Memberikan rekomendasi dan informasi yang obyektif tentang kegiatan yang diperiksa pada semua tingkat manajemen dan memberikan saran untuk perbaikan pada kegiatan yang akan diaudit pada semua tingkat manajemen. 5. Melakukan identifikasi atas kemungkinan untuk meningkatkan dan mendorong efisiensi atas penggunaan sumber daya dan dana perusahaan. 6. Membuat dan melaporkan hasil audit ke Direktur Utama dan Dewan Komisaris. 7. Menyediakan laporan berkala mengenai ringkasan hasil kegiatan audit yang ditujukan kepada Direktur Utama dan Dewan Komisaris. 8. Memantau dan melaporkan kecukupan tindak lanjut manajemen yang dipersyaratkan oleh laporan audit, termasuk implementasi tindakan korektif yang mana telah dilaporkan kepada Direktur Utama dan Dewan Komisaris. 9. Bertindak sebagai konsultan internal ke berbagai departemen di Perseroan guna memastikan kecukupan atas pengendalian internal. 10. Melakukan koordinasi berbagai aktivitas dengan Komite Audit. 11. Membuat program untuk mengevaluasi kualitas aktivitas internal audit dan secara berkelanjutan mengevaluasi kualitas atas semua aktivitas audit yang telah dilaksanakan. | <ol style="list-style-type: none"> 4. Providing recommendations and objective information about the activities under review at all levels of management and providing suggestions for improvement on activities to be audited at all levels of management. 5. Identifying possibilities to improve and enhance the efficient use of resources and funds. 6. Creating and submitting audit reports to the President Director and the Board of Commissioners. 7. Providing periodic reports concerning the summary results of audit activities addressed to the President Director and the Board of Commissioners. 8. Monitoring and reporting on the adequacy of management's follow-up actions required by of the audit report, including implementation of corrective measures that have been reported to the President Director and the Board of Commissioners. 9. Serving as an internal consultant to the Company's various departments to ensure the adequacy of internal controls. 10. Coordinating activities with the Audit Committee. 11. Establishing a program to evaluate the quality of internal audit activities and continuously evaluating the quality of all audit activities performed. |
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KEGIATAN DEPARTEMEN AUDIT INTERNAL TAHUN 2014

Di tahun 2014, Departemen Internal Audit telah melaksanakan kegiatan sebagai berikut :

1. Melaksanakan audit terhadap simpanan kas dan penggunaan kas Perseroan.
2. Melakukan observasi inventarisasi fisik secara triwulanan.
3. Berkerjasama dengan auditor eksternal mengenai hal-hal terkait audit.
4. Memberikan masukan berdasarkan standar ISO dalam proses penyusunan manual sistem keuangan Perseroan.
5. Melakukan audit untuk siklus bisnis pengeluaran Perseroan yang terdiri dari empat sub proses utama: *Master Data Maintenance*, *Pembelian/Pengadaan*, *Proses Penagihan* dan *Proses Pembayaran*.

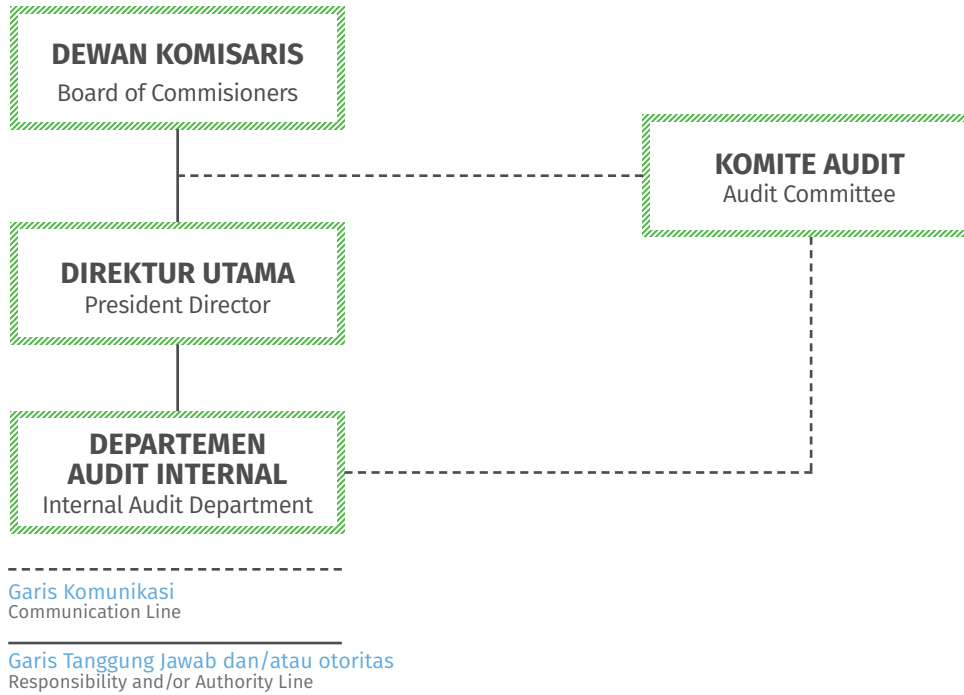
ACTIVITIES OF THE INTERNAL AUDIT DEPARTMENT IN 2014

The Internal Audit Department conducted the following activities in 2014.

1. Performed an audit on the cash deposits and cash use of Company.
2. Observed the physical inventories taken on a quarterly basis.
3. Liaised with external auditors on audit related matters.
4. Provided input based on ISO standards in the preparation of the finance systems manual of the Company.
5. Performed an audit for an expenditure business cycle of the Company that consists of four main sub processes: *Master Data Maintenance*, *Purchasing/Procurement*, *Invoice Processing* and *Disbursements Processing*.

STRUKTUR DEPARTEMEN AUDIT INTERNAL

INTERNAL AUDIT DEPARTMENT STRUCTURE



SISTEM KONTROL INTERNAL

INTERNAL CONTROL SYSTEM

Sistem Kontrol Internal kami dirancang dan dijalankan oleh tim manajemen dan ditinjau kembali oleh Komite Audit yang independen. Kami percaya bahwa dengan internal kontrol yang kuat, maka kami menerima laporan keuangan yang wajar dan tanpa pengecualian dari auditor eksternal.

Our internal control systems are designed and implemented by the management team, and are reviewed by our Independent Audit Committee. We believe that due to our solid internal control systems, we received a clean and unqualified audited financial report from our external auditor.