

PT Kedoya Adyaraya Tbk

Jl. Panjang Arteri 26, Kedoya Utara
Jakarta Barat 11520, Indonesia
tel. (62-21) 2991 0999
fax. (62-21) 5698 2233

**Piagam Unit Audit Internal
PT Kedoya Adyaraya Tbk ("Perseroan")
Internal Audit Unit Charter
PT Kedoya Adyaraya Tbk ("Company")**

Piagam Unit Audit Internal ini telah disahkan dan disetujui pada tanggal 21 Maret 2022 oleh seluruh anggota Direksi dan Dewan Komisaris Perseroan.

This Charter of Internal Audit Unit of the Company has been approved and ratified on March 21, 2022 by all members of the Board of Directors and the Board of Commissioners of the Company.

DEWAN KOMISARIS PERSEROAN/ BOARD OF COMMISSIONERS OF THE COMPANY,

Jusup Halimi

Komisaris Utama/ *President Commissioner*

Hungkang Sutedja

Komisaris/ *Commissioner*

Murniadi Chandra

Komisaris Independen/ *Independent
Commissioner*

dr. Yanto Sandy Tjang

Komisaris Independen/ *Independent
Commissioner*

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DIREKSI PERSEROAN/ BOARD OF DIRECTORS OF THE COMPANY,



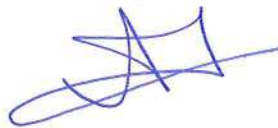
dr. Liem Kian Hong
Direktur Utama/ *President Director*



Hendra Munanto
Direktur/ *Director*



dr. Juniwati Gunawan
Direktur/ *Director*



Armen Antonius Djan
Direktur/ *Director*

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1. Acuan Utama

- a. Peraturan Otoritas Jasa Keuangan Nomor: 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal ("POJK").
- b. Code of Ethics yang diterbitkan oleh The Institute of Internal Auditors tahun 2009.
- c. International Standards for the Professional Practice of Internal Auditing (Standard) yang diterbitkan oleh The Institute of Internal Auditors tahun 2011.
- d. Practices Advisory menurut International Professional Practice Framework (IPPF) yang diterbitkan oleh The Institute of Internal Auditors tahun 2013.
- e. COSO Internal Control - Integrated Framework yang diterbitkan oleh The Committee of Sponsoring Organization of the Threadway Commission (COSO) tahun 2013.

2. Definisi dan Tujuan Unit Audit Internal

- a. Definisi Unit Audit Internal

1. Main References

- a. *Financial Services Authority Regulation Number: 56/POJK.04/2015 on Formation and Guidelines for Preparation of Internal Audit Unit Charter ("FSA Regulation 56").*
- b. *Code of Ethics published by the Institute of Internal Auditors in 2009.*
- c. *International Standards for the Professionalism Practice of Internal Auditing (Standard) published by the Institute of Internal Auditors in 2011.*
- d. *Practices Advisory according to International Professionalism Practice Framework (IPPF) published by the Institute of Internal Auditors in 2013.*
- e. *COSO Internal Control - Integrated Framework published by The Committee of Sponsoring Organization of the Threadway Commission (COSO) in 2013.*

2. Definition and Purpose

- a. Definition

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- 1) Audit Internal adalah suatu kegiatan pemberian keyakinan dan konsultasi yang bersifat independen dan objektif, dengan tujuan untuk meningkatkan nilai dan memperbaiki operasional perusahaan, melalui pendekatan yang sistematis, dengan cara mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian, dan proses tata kelola Perseroan. (POJK Pasal 1)
 - 2) Menjadi kebijakan Direksi dan Dewan Komisaris Perseroan untuk mendukung penuh fungsi Unit Audit Internal sebagai fungsi *assurance* dan *internal consulting* yang independen dan obyektif untuk membantu Direksi dan Dewan Komisaris Perseroan dalam melaksanakan *good corporate governance*.
 - 3) Unit Audit Internal adalah unit kerja dalam Perseroan yang menjalankan fungsi Audit Internal. Unit Audit Internal menggunakan pendekatan yang sistematis dalam mengevaluasi dan meningkatkan efektifitas dari *manajemen risiko*, pengendalian *internal* dan *governance* dari proses bisnis;
- 1) *Internal audit is a set of activities to provide assurance, independent and objective consultation with the aim to improve value and operations, through systematic approach by evaluating and improving the effectiveness of risk management, process control and good governance of the Company. (FSA Regulation 56 Article 1)*
 - 2) *It is the policy of the Board of Directors and Board of Commissioners to give full support to the function of Internal Audit Unit in providing independent and objective internal consulting and assurance to assist the Board of Directors and Board of Commissioners in the performance of good corporate governance.*
 - 3) *Internal Audit Unit is a work unit formed in the Company to perform the Function of Internal audit. Internal Audit Unit adopts systematic approach in evaluating and improving the effectiveness of risk management, internal control and governance of business process;*

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b. Tujuan Unit Audit Internal

- 1) Unit Audit Internal bertujuan menjadi mitra (*Strategic Business Partner*) bagi manajemen dan Perseroan untuk mendukung pencapaian tujuan Perseroan. (*COSO Internal control-Integrated Framework*)
- 2) Penilaian terhadap *Control Environment* (*integrity, ethical values*, struktur organisasi) yang merupakan dasar dari pengendalian internal Perseroan secara keseluruhan.
- 3) *Risk Assesment* (Standards for the Professional Practice of Internal Auditing 2120)
 - a) Unit Audit Internal memfasilitasi penetapan tujuan, identifikasi risiko dan manajemen risiko yang dilakukan oleh manajemen.
 - b) Unit Audit Internal menilai keandalan, ketepatan dan validasi *risk assesment* yang dilakukan untuk memberi masukan kepada manajemen.

b. Purpose

- 1) *Internal Audit Unit aims to serve as a Strategic Business Partner to the management and company in achieving its goals. (COSO Internal control-Integrated Framework)*
- 2) *Assessment on the Control Environment (integrity, ethical values, Structure) forming the basis for the overall internal control.*
- 3) *Risk Assessment (Standards for the Professional Practice of Internal Auditing 2120)*
 - a) *Internal Audit Unit facilitates the goal setting, risk identification and risk management by the management.*
 - b) *Internal Audit Unit assesses the reliability, accuracy and validation of risk assessment by providing inputs to the management.*

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| <p>c) Unit Audit Internal akan memprioritaskan kegiatan audit pada area yang dipandang manajemen memiliki risiko tinggi serta memberi masukan kepada manajemen mengenai efektifitas manajemen dalam mengelola risiko tersebut.</p> <p>4) Melakukan evaluasi atas risiko dan pengendalian terkait <i>governance</i>, kegiatan operasi dan sistem informasi sehubungan dengan: (Standards for the Professional Practice of Internal Auditing 2130-1)</p> <p>a) Efektifitas dan efisiensi operasi</p> <p>b) Keandalan dan integritas atas pelaporan keuangan dan operasi</p> <p>c) Perlindungan Asset</p> <p>d) Kepatuhan terhadap peraturan, perundangan, kebijakan, prosedur, dan kontrak</p> <p>5) Melakukan penilaian atas kesesuaian prinsip dan kebijakan akuntansi yang diadopsi oleh Perseroan yaitu Prinsip Standard Akuntansi Keuangan (PSAK) Indonesia. Namun demikian Unit Audit Internal tidak memberikan</p> | <p>c) <i>Internal Audit Unit will set priority of audit in high risk areas and provides input to the management on the effectiveness of management in managing the risks.</i></p> <p>4) <i>Perform evaluation on risks and control of governance, operations and information system relating to: (Standards for the Professionalism Practice of Internal Auditing 2130-1)</i></p> <p>a) <i>Effectiveness and efficiency of operations</i></p> <p>b) <i>Reliability and integrity of financial and operational reporting</i></p> <p>c) <i>Asset Protection</i></p> <p>d) <i>Compliance with regulations, legislations, policies, procedures and contracts</i></p> <p>5) <i>Carry out assessment on the conformance to the principles of and policies accounting adopted by the Company i.e. Indonesian Financial Accounting Standards (PSAK). However, Internal Audit Unit gives no opinion on the Financial statement</i></p> |
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opini atau pendapat atas Laporan Keuangan Perseroan, dimana hal tersebut menjadi tugas *External Auditor*.

- 6) Melakukan penilaian terhadap efektifitas seluruh fungsi monitoring atas pengendalian internal baik yang dilakukan melalui: (Standards for the Professional Practice of Internal Auditing 1311)
 - a) *Ongoing monitoring*, yang dilakukan oleh *embedded internal control* seperti *financial controller, budget controller* atau *operational controller*.
 - b) *Self-Assessment* yang dilakukan oleh Direktorat serta Divisi dan Department yang ada dibawahnya.
- 7) Pelaporan serta komunikasi pelaksanaan manajemen risiko dan pengendalian internal Perseroan.

Company, which shall be the duty of the External Auditor.

- 6) *Carry out assessment on the effectiveness of all monitoring functions on internal control through: (Standards for the Professionalism Practice of Internal Auditing 1311)*
 - a) *Ongoing monitoring as performed by the embedded internal control such as financial controller, budget controller or operational controller.*
 - b) *Self-Assessment as performed by the Directorate, Division and Department under its supervision.*
- 7) *Reporting and communication of risk management and internal control of the Company.*

3. Struktur Organisasi dan Kedudukan

- a. Unit Audit Internal terdiri dari 1 (satu) orang Auditor Internal atau lebih dan dipimpin oleh seorang Kepala Unit Audit Internal (POJK Pasal 4).

3. Organizational Structure and Status

- a. *Internal Audit Unit consists of 1 (one) Internal Auditor or more which is lead by the Head of Internal Audit Unit (FSA Regulation 56 Article 4).*

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- b. Kepala Unit Audit Internal diangkat dan diberhentikan oleh Direktur Utama atas persetujuan Dewan Komisaris. Unit Audit Internal Perseroan merupakan Divisi yang independen yang di dalam struktur organisasi Perseroan berada di bawah dan bertanggung jawab kepada Direktur Utama dan secara fungsional melapor kepada Komite Audit. (IIA Practice Advisory 1110 dan POJK Pasal 5)
- c. Unit Audit Internal Perseroan dipimpin oleh dan bertanggung jawab secara langsung seorang Kepala Unit Audit Internal sebagai Kepala Divisi Unit Audit Internal yang bertanggung jawab dalam menetapkan methodology, kebijakan dan prosedur Unit Audit Internal untuk Perseroan dan afliasinya, membuat *Unit Audit Internal Plan*, dan melaksanakan fungsi Unit Audit Internal secara keseluruhan.
- d. Unit Audit Internal berkomunikasi dan bekerja sama dengan *External Auditor* untuk memastikan rencana audit keduanya merupakan sinergi dalam menghasilkan rekomendasi peningkatan kinerja Perseroan.
- e. Unit Audit Internal menjalankan penugasan yang bersifat ad-hoc dan/atau khusus yang diberikan baik oleh Direktur Utama atau Komite Audit sepanjang tidak mengandung benturan kepentingan. Penugasan dari anggota Direksi lainnya harus disampaikan melalui Direktur Utama,
- b. *Head of Internal Audit Unit is appointed and terminated by the President Director subject to approval of the Board of Commissioners. Internal Audit Unit Company is an independent Division in the structure of the company which is under the supervision of and accountable to the President Director and functionally reporting to the Audit Committee. (IIA Practice Advisory 1110 and FSA Regulation 56 Article 5)*
- c. *Internal Audit Unit will be headed by and is directly accountable to the Head of Internal Audit Unit who is the Head of Internal Audit Unit Division responsible for establishing the methodology, policies and procedures Internal Audit Unit to the Company and its affiliates, prepare Internal Audit Unit Plan and perform the overall function of Internal Audit Unit.*
- d. *Internal Audit Unit communicate and works with External Auditor to ensure that audit plan is synergic in suggesting recommendations for improved performance of the Company.*
- e. *Internal Audit Unit performs ad hoc and/or special assignment delegated by the President Director or Audit Committee to the extent same will not cause conflict of interest. Assignment from other Members of the Board of Directors shall be made through President Director, assignment from*

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penugasan dari Dewan Komisaris disampaikan melalui Komite Audit.

the Board of Commissioners shall be made through Audit Committee.

4. Persyaratan Auditor Internal

Sebagaimana yang diatur dalam POJK Pasal 6, Auditor Internal dalam Unit Audit Internal wajib memenuhi persyaratan sebagai berikut:

- a. Memiliki integritas dan perilaku yang profesional, independen, jujur, dan objektif dalam pelaksanaan tugasnya;
- b. Memiliki pengetahuan dan pengalaman mengenai teknis audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya;
- c. Memiliki pengetahuan tentang peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan terkait lainnya;
- d. Memiliki kecakapan untuk berinteraksi dan berkomunikasi baik lisan maupun tertulis secara efektif;
- e. Mematuhi standar profesi yang dikeluarkan oleh asosiasi Audit Internal;
- f. Mematuhi kode etik Audit Internal;
- g. Menjaga kerahasiaan informasi dan/atau data perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal kecuali diwajibkan berdasarkan peraturan perundang-undangan atau penetapan atau putusan pengadilan;

4. Qualifications of Internal Auditor

As per FSA Regulation 56 Article 6, Internal Auditor in the Internal Audit Unit must fulfill the following qualifications:

- a. *Have professional, independent, honest and objective integrity and conduct in the course of its duties;*
- b. *Have technical knowledge and experience on audit and other discipline relevant to the area of duties;*
- c. *Have knowledge on applicable laws and regulations on Capital Market and other pertinent laws and regulations;*
- d. *Have good communication skills, verbal and written;*
- e. *Comply with professional standards published by the internal audit association;*
- f. *Comply with Code of Conduct of Internal audit;*
- g. *Keep and maintain the confidentiality of information and/or data relating to the performance of duties and responsibilities of Internal audit unless required by applicable laws and regulations or pursuant to court ruling;*

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- h. Memahami prinsip tata kelola perusahaan yang baik dan manajemen risiko; dan
- i. Bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalismenya secara terus-menerus.
- b. *Have understanding of the principles of good corporate governance and risk management; and*
- i. *Willingness to continuously improve and expand knowledge, professional skills and expertise.*

5. Prinsip dan Kode Etik Unit Audit Internal

Dalam menjalankan tugas dan tanggung jawabnya, Unit Audit Internal harus berpegang kepada prinsip-prinsip sebagai berikut (IIA Code of Ethics):

- a. **Integritas:** Integritas Unit Audit Internal merupakan suatu jaminan bagi Perseroan, sehingga pertimbangan dari Unit Audit Internal dapat dipercaya.
- b. **Obyektifitas:** Unit Audit Internal memberikan objektivitas profesional yang tinggi dalam mengumpulkan, mengevaluasi, dan mengkomunikasikan kegiatan atau proses yang sedang diperiksa. Unit Audit Internal membuat penilaian yang seimbang dari semua keadaan yang relevan dan tidak dipengaruhi oleh kepentingan mereka sendiri atau oleh orang lain dalam membentuk penilaian.
- c. **Confidentiality:** Unit Audit Internal menjaga setiap informasi yang diterima dan tidak akan mengungkapkan informasi tersebut tanpa persetujuan manajemen.

5. Principles of and Code of Conduct Internal Audit Unit

In the course of duties and responsibilities, Internal Audit Unit will adhere to the following principles (IIA Code of Ethics):

- a. **Integrity:** *Integrity of the Internal Audit Unit is an assurance for the Company, thus consideration of the Internal Audit Unit may be relied upon.*
- b. **Objectivity:** *Internal Audit Unit employs professional objectivity in collecting, evaluating and communicating the activities or processes being audited. Internal Audit Unit generates balanced assessment on all relevant conditions not affected by their personal interests or other persons in forming the valuation.*
- c. **Confidentiality:** *Internal Audit Unit shall keep and maintain all information it receives and will not disclose such information without the prior consent of the management.*

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- d. Competency: Unit Audit Internal senantiasa meningkatkan pengetahuan dan keterampilannya untuk dapat melaksanakan tugas dengan baik.

- d. *Competency: Internal Audit Unit at all times improve their knowledge and skills to in satisfying their duties.*

6. Tugas dan Tanggung Jawab

Unit Audit Internal sebagai salah satu fungsi Pengawasan & Pengendalian (*Control & Monitoring*) dalam Perseroan memiliki tugas dan tanggung jawab:

- a. Kepala Unit Audit Internal bertanggung jawab untuk membuat Rencana Audit Tahunan Perseroan dan melakukan *alignment* dengan Rencana Audit Tahunan anak Perseroan bila diperlukan, berdasarkan risiko (*Risk Based Unit Audit Internal Plan*), rencana dan kebutuhan staf tahunan (*man power planning*) serta anggaran Divisi Unit Audit Internal untuk diserahkan kepada Direktur Utama dan Komite Audit. (Standards for the Professional Practice of Internal Auditing 2010 dan POJK Pasal 7 huruf (a))
- b. Jika ada perubahan yang signifikan atas rencana yang sudah disampaikan, Kepala Unit Audit Internal harus menyampaikan perubahan tersebut beserta rencana yang telah direvisi kepada Direktur Utama dan Komite Audit.

6. Duties and responsibilities

Internal Audit Unit as one of the Control & Monitoring functions in the Company will have the following duties and responsibilities:

- a. *Head of Internal Audit Unit is responsible for preparing Annual Audit Plan and ensuring alignment with the Annual Audit Plan of subsidiaries, if required, Risk Based Internal Audit Unit Plan, man power planning and budget of Internal Audit Unit Division to be presented to the President Director and Audit Committee (Standards for the Professionalism Practice of Internal Auditing 2010 and FSA Regulation 56 Article 7 letter (a)).*
- b. *In the case of significant variation, change or modification to the plan submitted, the Head of Internal Audit Unit will submit the revised plan to the President Director and Audit Committee.*

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| <p>c. Menilai kecukupan (<i>Adequacy</i>), menguji, dan mengevaluasi mekanisme pengendalian internal Perseroan, kebijakan manajemen risiko serta governance system yang dapat membantu pencapaian tujuan Perseroan. (IIA Code of Ethics dan COSO Report-Internal Control Integrated Framework)</p> <p>d. Menilai efektifitas (<i>effectivity</i>) dari prosedur pengendalian yang dijalankan oleh <i>Embedded Internal Control</i> pada setiap Direktorat, Divisi dan Departement terkait, terutama di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, dan teknologi informasi telah dijalankan sesuai dengan <i>Corporate Policy Manual</i> Perseroan dan <i>Standard Operating Procedures</i>. (COSO Internal Control - Integrated Framework);</p> <p>e. Menilai efisiensi (<i>efficiency</i>) operasional terutama di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, dan teknologi informasi berdasarkan pendekatan proses bisnis (<i>Business Process Approach</i>). (COSO Internal Control - Integrated Framework);</p> <p>f. Menilai keandalan (<i>reliability</i>) pengendalian internal keuangan serta pengendalian internal dalam proses pembuatan laporan keuangan (<i>financial reporting control</i>). (COSO Internal Control - Integrated Framework)</p> | <p>c. <i>Assess the adequacy, examine and evaluate the internal control, policies for risk management, and governance system to assist in achieving the goals of the company. (IIA Code of Ethics and COSO Report-Internal Control Integrated Framework).</i></p> <p>d. <i>Assess the effectiveness of the control procedures by the Embedded Internal Control in each Directorate, Division and Department, mainly in finance, accounting, operations, Human Resources, marketing and information technology in compliance with Corporate Policy Manual Company and Standard Operating Procedures. (COSO Internal Control - Integrated Framework);</i></p> <p>e. <i>Assess the efficiency operations mainly in finance, accounting, operations, Human Resources, marketing and information technology based on Business Process Approach. (COSO Internal Control - Integrated Framework);</i></p> <p>f. <i>Assess the reliability of internal control of finance and internal control in the financial reporting control. (COSO Internal Control - Integrated Framework)</i></p> |
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| <p>g. Menilai kepatuhan Perseroan terhadap hukum dan peraturan yang berlaku. (COSO Internal Control - Integrated Framework)</p> <p>h. Memberi masukan kepada manajemen atas pengendalian internal dan <i>standard operating procedures</i> yang diperlukan yang mengacu kepada <i>best practices</i>.</p> <p>i. Unit Audit Internal bertanggung jawab untuk menyampaikan laporan atas aktifitas dan temuan audit kepada Direksi, Komite Audit (Standards for the Professional Practice of Internal Auditing 2060) dan Dewan Komisaris (POJK Pasal 7 huruf (e)).</p> <p>j. Unit Audit Internal bertanggung jawab untuk membuat rencana monitoring, tindak lanjut (follow up) serta menilai kecukupan tindak lanjut manajemen atas saran dan rekomendasi yang disampaikan oleh Unit Audit Internal.</p> <p>k. Kepala Unit Audit Internal harus melakukan penilaian kecakapan, pemahaman dan pengetahuan staf audit sehubungan dengan pekerjaan audit yang akan dilakukan. Jika Divisi Unit Audit Internal tidak memiliki kecakapan, pemahaman dan pengetahuan yang memadai untuk hal tertentu maka Kepala Unit Audit Internal harus melaporkan kepada Direktur Utama dan Komite Audit untuk kemudian menunjuk pihak</p> | <p>g. <i>Assess the compliance with applicable laws and regulations. (COSO Internal Control - Integrated Framework)</i></p> <p>h. <i>Providing inputs to the management in respect of internal control and standard operating procedures in compliance with the best practices.</i></p> <p>i. <i>Internal Audit Unit is responsible for the reporting of performance and audit findings to the Board of Directors, Audit Committee (Standards for the Professional Practice of Internal Auditing 2060) and Board of Commissioners (FSA Regulation 56 Article 7 letter (e)).</i></p> <p>j. <i>Internal Audit Unit is responsible to create monitoring plan, to follow up action plan, and to assess the adequacy of follow up by the management on the suggestions and recommendations by the Internal Audit Unit.</i></p> <p>k. <i>Head of Internal Audit Unit will carry out assessment on skills, understanding, and knowledge of the audit staff in relation to the audit performed. If the Internal Audit Unit Division lacks the skills, understanding and adequate knowledge for certain required matters, the Head of Internal Audit Unit will report to the President Director and Audit Committee will appoint an independent third party. (Standards for the Professionalism Practice of Internal Auditing 2030).</i></p> |
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ketiga yang independen. (Standards for the Professional Practice of Internal Auditing 2030).

- l. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang telah disarankan (POJK Pasal 7 huruf (f)).
 - m. Unit Audit Internal bekerja sama dengan Komite Audit agar Komite Audit dapat menjalankan perannya sesuai dengan peraturan yang berlaku. (POJK Pasal 7 huruf (g)).
 - n. Unit Audit Internal bertanggung jawab untuk menjalankan penugasan yang bersifat ad-hoc yang diberikan oleh Direktur Utama atau Komite Audit sepanjang tidak mengandung benturan kepentingan. Atas penugasan khusus tersebut, Unit Audit Internal menyiapkan "surat penugasan" (*assignment letter*) yang menjelaskan tujuan dan lingkup penugasan serta tanggung jawab Unit Audit Internal yang harus ditandatangani oleh pemberi tugas.
 - o. Kepala Unit Audit Internal bertanggung jawab untuk melaporkan kepada Direktur Utama dan Komite Audit jika dalam penugasan terdapat potensi benturan kepentingan atau Unit Audit Internal tidak dapat lagi dipandang independen. Dalam situasi demikian, Direktur Utama atau Komite Audit berhak menunjuk pihak ketiga yang independen untuk melaksanakan tugas tersebut atas biaya Perseroan.
- l. *Monitor, analyze and report the performance of corrective follow up as recommended (FSA Regulation 56 Article 7 letter (f)).*
 - m. *Internal Audit Unit will work together with the Audit Committee so that Audit Committee will perform its role in accordance with the applicable regulations (FSA Regulation 56 Article 7 letter (g)).*
 - n. *Internal Audit Unit is responsible for performing ad hoc assignment assigned by President Director or Audit Committee in so far as the assignment does not bear conflict of interest with respect to the said ad hoc assignment. Internal Audit Unit will prepare assignment letter which describes the purpose, scope and responsibility of Internal Audit Unit to be signed by the assignor.*
 - o. *Head of Internal Audit Unit is responsible for reporting to the President Director and Audit Committee any potential conflict of interest or Internal Audit Unit ceases to act independently. In such case, President Director or Audit Committee shall have the right to appoint an independent third party to perform the duties at the expense of the company.*

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| <p>p. Memberikan peringatan dini (<i>early warning</i>) kepada Direksi dan Komite Audit mengenai masalah yang ditemukan dalam pekerjaan audit yang secara signifikan berpotensi mempengaruhi pencapaian tujuan Perseroan.</p> <p>q. Menyusun program untuk mengevaluasi mutu kegiatan audit internal (POJK Pasal 7 huruf (h)).</p> <p>r. Melakukan pemeriksaan khusus apabila diperlukan (POJK Pasal 7 huruf (i)).</p> | <p>p. <i>Issue early warning to the Board of Directors and Audit Committee as to issues identified in the course of audit which bears significant potential to affect the achievement of goals set by the Company.</i></p> <p>q. <i>Prepare the program to evaluate the quality of internal audit (FSA Regulation 56 Article 7 letter (h)).</i></p> <p>r. <i>Perform special audit if required (FSA Regulation 56 Article 7 letter (i)).</i></p> |
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7. Hak dan Wewenang

- a. Unit Audit Internal memiliki hak dan wewenang mendapatkan akses kepada semua fungsi dalam organisasi, akses kepada semua dokumen/catatan, akses kepada aset yang dimiliki Perseroan dan anak Perseroan yang berkaitan dengan pelaksanaan tugasnya (POJK Pasal 8 huruf (a)).
- b. Unit Audit Internal memiliki hak dan wewenang untuk melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris, dan/atau Komite Audit, serta bertanya dan meminta penjelasan dari karyawan, maupun manajemen atas isu yang terkait dengan penugasan audit (POJK Pasal 8 huruf (b)).

7. Rights and Powers

- a. *Internal Audit Unit shall have the rights and powers to access all functions in the organization, access to all documents/records, access to assets owned by the Company and subsidiaries relating to the performance of duties (FSA Regulation 56 Article 8 letter (a)).*
- b. *Internal Audit Unit shall have the rights and powers to communicate directly with the Board of Directors, Board of Commissioners, and/or Audit Committee, ask questions and seek proper explanation from the employees and management on issues relating to audit (FSA Regulation 56 Article 8 letter (b)).*

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- c. Unit Audit Internal berwenang mengadakan rapat secara berkala dan insidental dengan Direksi, Dewan Komisaris, dan/atau Komite Audit (POJK Pasal 8 huruf (c)).
- d. Kepala Unit Audit Internal memiliki hak sekaligus tanggung jawab untuk mengkaji kinerja operasional dan non operasional Perseroan melalui kunjungan, audit maupun aktifitas lain yang relevan.
- e. Unit Audit Internal berhak sekaligus bertanggung jawab untuk berkomunikasi dan berdiskusi dengan Komite Audit atas Isu signifikan yang memerlukan pendapat atau masukan Komite Audit.
- f. Dengan persetujuan Direktur Utama, Unit Audit Internal berwenang untuk meminta bantuan spesialis (*specialized services*) dari luar organisasi Perseroan, antara lain *auditor external*, jika sumber daya dalam Unit Audit Internal tidak mencukupi untuk memenuhi tujuan audit atau dengan alasan lain yang telah mendapat persetujuan. Unit Audit Internal berwenang untuk melakukan koordinasi kegiatannya dengan kegiatan *auditor eksternal*.
- g. Unit Audit Internal tidak memiliki kewenangan untuk:
- 1) Melaksanakan fungsi dan kegiatan operasional (*operational duties*) untuk organisasi Perseroan maupun afliasinya;
- c. *Internal Audit Unit has the authority to hold meeting regularly and incidentally with the Board of Directors, Board of Commissioners, and/or Audit Committee (FSA Regulation 56 Article 8 letter (c)).*
- d. *Head of Internal Audit Unit shall have the rights and responsibility for reviewing the operations and non-operations through visitation, audit and other relevant activities.*
- e. *Internal Audit Unit will have the right and responsibility for communicating and discussing with the Audit Committee on Significant issues which may require opinion or inputs from the Audit Committee.*
- f. *Subject to approval of the President Director, Internal Audit Unit will have the power to engage external specialized services which may include external auditor, if resources in the Internal Audit Unit are inadequate to fulfill the purpose of audit or otherwise authorized. Internal Audit Unit will have the power to coordinate the activities with the external auditor.*
- g. *Internal Audit Unit has no authority to:*
- 1) *Perform the function and operations (operational duties) for the company and its affiliates;*

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| 2) Memulai atau menyetujui transaksi akuntansi diluar Divisi Unit Audit Internal; | 2) <i>Initiate or approve accounting transactions other than Internal Audit Unit Division;</i> |
| 3) Mengarahkan aktivitas karyawan Perseroan yang bukan karyawan Divisi Unit Audit Internal, kecuali dalam hal karyawan yang dimaksud telah secara khusus ditugaskan menjadi anggota tim audit atau membantu tim audit. | 3) <i>Direct the activities of employees who are not employees of Internal Audit Unit Division, except if such employee is specifically assigned as the member of audit team or to assist audit team.</i> |

8. Target Kerja dan Pengukuran Kinerja

- a. Unit Audit Internal membuat target dan rencana jangka panjang dan tahunan (*Road Map*) atas kinerja Divisi Unit Audit Internal berdasarkan masukan yang dibuat oleh pihak internal (Komite Audit dan Direktur Utama) maupun pihak eksternal yang ditunjuk Perseroan.
- b. Target kerja yang dimaksud dapat meliputi namun tidak terbatas pada:
- 1) Perbaikan Unit Audit Internal Working Framework (penyiapan Manual Audit metodologi, standard working papers, pembuatan Quality Assurance program dan penyiapan database knowledge management. (Standards for the Professional Practice of Internal Auditing 2040)

8. Target and Performance Measurement

- a. *Internal Audit Unit shall prepare target and long term and annual plan (Road Map) on the performance of Internal Audit Unit Division based on inputs provided by internal (Audit Committee and President Director) and external parties appointed by the Company.*
- b. *The Target includes but not limited to:*
- 1) *Improvement of Internal Audit Unit Working Framework (preparation of Audit methodology, standard working papers, Quality Assurance program and database knowledge management. (Standards for the Professionalism Practice of Internal Auditing 2040)*

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| <p>2) Kepatuhan terhadap standard yang diterbitkan oleh IIA (pembuatan risk profile, membuat rencana audit berdasarkan risiko dll)</p> <p>3) Kesesuaian terhadap Internal Control-Integrated Framework yang diterbitkan COSO (pemahaman proses bisnis, identifikasi risiko dan kontrol serta penilaian terhadap kecukupan kontrol dan standard operating procedures Perseroan).</p> <p>4) Pengembangan sumber daya Unit Audit Internal.</p> <p>5) Kegiatan audit berbasiskan risiko.</p> <p>c. Unit Audit Internal membuat Key Performance Indicators berdasarkan matrix system yang mencakup:</p> <ol style="list-style-type: none">1) Output/deliverables2) Standar yang disepakati (IIA Standard, COSO, best practices dll)3) Time Frame <p>d. Target dan Rencana Kerja serta Matrix Key Performance Indicators harus diberikan kepada Direktur Utama dan Komite Audit untuk mendapatkan persetujuan.</p> | <p>2) <i>Compliance with standard published by the IIA (preparation of risk profile, risk-based audit plan etc)</i></p> <p>3) <i>Conformance to Internal Control-Integrated Framework published by COSO (understanding of business process, risk identification, control and assessment on the adequacy of control and standard operating procedures).</i></p> <p>4) <i>Development of Internal Audit Unit resources.</i></p> <p>5) <i>Risk-Based Audit.</i></p> <p>c. <i>Internal Audit Unit sets up the Key Performance Indicators based on matrix system which include:</i></p> <ol style="list-style-type: none">1) <i>Output/deliverables</i>2) <i>Standards agreed (IIA Standard, COSO, best practices etc)</i>3) <i>Time Frame</i> <p>d. <i>Target and Work Plan and Matrix Key Performance Indicators will be delivered to the President Director and Audit Committee for approval.</i></p> |
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**9. Pendekatan Audit Berbasis Risiko
(Risk Based Audit)**

- a. Unit Audit Internal bertujuan menjadi mitra (*Strategic Business Partner*) manajemen dan Perseroan untuk membantu pencapaian tujuan Perseroan. Oleh karenanya Unit Audit Internal harus memahami tujuan, proses bisnis serta risiko (*what could go wrong*) yang dapat mempengaruhi efisiensi dan efektifitas proses bisnis Perseroan dan pencapaian tujuan (*objectives*) Perseroan.
- b. Pendekatan *Risk Based Audit* merupakan suatu proses dimana Unit Audit Internal harus memahami tujuan, lingkungan pengendalian (*control environment*) proses bisnis serta risiko terkait untuk kemudian menyiapkan Rencana Audit dan melakukan audit berdasarkan profil risiko yang telah diidentifikasi dan dianalisa. (COSO Internal Control - Integrated Framework).
- c. Identifikasi dan penilaian/analisa risiko dilakukan melalui analisa *top down risk based approach* atas laporan keuangan, masukan dari manajemen ataupun *Control Self-Assessment (CSA)* yang berarti dilakukan oleh Direktorat/Divisi/Department terkait dengan difasilitasi oleh Unit Audit Internal. (COSO Internal Control - Integrated Framework)

9. Risk Based Audit

- a. *Internal Audit Unit aims to serve as a Strategic Business Partner for the management and company to assist in achieving the goals of the Company. Internal Audit Unit must have sound understanding of the purpose, business process and risks (what could go wrong) which may affect the efficiency and effectiveness of business process and achievement of objectives Company.*
- b. *Risk Based Audit approach is a set of process where Internal Audit Unit will understand the purpose, control environment, business process and risks and prepare audit plan and perform audit based on risk profile identified and analyzed. (COSO Internal Control - Integrated Framework).*
- c. *Risk identification and analysis is performed through top down risk based approach of financial statement, inputs from the management and Control Self-Assessment (CSA) by the Directorate/ Division/ Department facilitated by the Internal Audit Unit. (COSO Internal Control - Integrated Framework)*

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- d. Profil Risiko menjadi dasar penetapan ruang lingkup, frekuensi audit serta sumber daya yang diperlukan dengan lebih berfokus kepada area yang dinilai memiliki risiko yang tinggi.
- e. Profil risiko serta penilaian risiko adalah sesuatu yang senantiasa berubah baik oleh faktor internal Perseroan (*corporate action, plan etc*) maupun faktor eksternal (kondisi ekonomi, peraturan dan hukum, kompetitor dll). Oleh karenanya Unit Audit Internal harus senantiasa berkomunikasi dengan manajemen untuk memastikan profil risiko yang digunakan sebagai dasar rencana dan pekerjaan audit valid dan relevan. (COSO Internal Control – Integrated Framework).
- f. Komunikasi aktif dan berkesinambungan dengan *auditee* dilakukan oleh Unit Audit Internal untuk mendiskusikan jadwal audit, pendekatan audit, lingkup pekerjaan serta temuan audit.
- g. Penerapan Risk Based Audit bukan berarti menghilangkan aktifitas audit kepatuhan. Dengan pendekatan *Risk Based Audit*, audit kepatuhan (compliance audit) terhadap Standard Operating Procedures serta hukum dan peraturan difokuskan kepada area yang memiliki risiko tinggi.
- d. *Risk Profile is the basis for determining the scope, frequency of audit and resources needed focusing on high-risk areas.*
- e. *Risk Profile and risk assessment is subject to constant changes as affected by internal factors (corporate action, plan etc) and external factor (economic condition, laws and regulations, competitor etc). Internal Audit Unit, hence, must at all times communicate with the management to ensure that the risk profile applied as the basis for planning and performing the audit is valid and relevant. (COSO Internal Control - Integrated Framework).*
- f. *Communicate actively and continuously with the auditee will be performed by the Internal Audit Unit to discuss the schedule audit, audit approach, scope and audit findings.*
- g. *Risk Based Audit is not to exclude compliance audit. With Risk Based Audit, audit of compliance with Standard Operating Procedures, laws and regulations focused on high-risk areas.*

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10. Manajemen Aktifitas Audit Tahunan

- a. Perencanaan (Standards for the Professional Practice of Internal Auditing 2100)
- 1) Rencana Audit Tahunan sekurang-kurangnya meliputi:
 - a) Area yang menjadi fokus kegiatan audit yang ditetapkan berdasarkan profil risiko
 - b) Ruang Lingkup audit
 - c) Frekuensi dan jadwal audit
 - d) Sumber daya yang diperlukan
 - 2) Rencana Audit Tahunan diserahkan kepada Direktur Utama dan Komite Audit untuk mendapatkan persetujuan.
 - 3) Direktur Utama dan Komite Audit bertanggung jawab untuk mengkaji, memberi masukan dan memberi persetujuan atas Rencana Audit Tahunan.
- b. Pelaksanaan Audit dan Supervisi (Standards for the Professional Practice of Internal Auditing 2300)
- 1) Kepala Unit Audit Internal harus memastikan bahwa seluruh *audit program* dan *review* telah dilaksanakan. Untuk setiap penyimpangan

10. Annual Audit Management

- a. *Planning (Standards for the Professionalism Practice of Internal Auditing 2100)*
- 1) *Annual Audit Plan contains at least:*
 - a) *Area of focus in the audit based on risk profile*
 - b) *Scope of audit*
 - c) *Audit interval and schedule*
 - d) *Resources need*
 - 2) *Annual Audit Plan is delivered to the President Director and Audit Committee for approval.*
 - 3) *President Director and Audit Committee is responsible for Review, providing input and giving approval for the Annual Audit Plan.*
- b. *Performance of Audit and Supervision (Standards for the Professionalism Practice of Internal Auditing 2300)*
- 1) *Head of Internal Audit Unit must ensure that all audit programs and reviews have been conducted. Any exception, if any, will be approved by the Head of Internal Audit Unit.*

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- (*exception*), jika ada, harus mendapat persetujuan dari Kepala Unit Audit Internal.
- 2) Kepala Unit Audit Internal harus memastikan bahwa supervisi dan pengawasan pelaksanaan audit telah dilakukan oleh para manajer dan koordinator.
- 3) Setiap kesimpulan audit dan rekomendasi dibuat berdasarkan analisa yang memadai (*adequate*), serta dikaji dan dievaluasi dengan matang.
- 4) Informasi yang diperoleh dan digunakan untuk menganalisa harus andal, relevan dan memadai untuk membuat kesimpulan.
- c. Pelaporan Hasil Audit (standards for the Professional Practice of Internal Auditing 2400):
Dalam menyiapkan laporan audit, Kepala Unit Audit Internal harus memastikan bahwa:
- 1) Laporan Audit telah mencakup semua hal material yang jika dihilangkan dapat mempengaruhi efektifitas dan efisiensi pengendalian internal, manajemen risiko dan *corporate governance*. (Standards for the Professional Practice of Internal Auditing 2421)
- 2) *Head of Internal Audit Unit must ensure that Monitoring and control of audit has been performed by the managers and coordinators.*
- 3) *Each conclusion from the audit and recommendation is made based on adequate analysis thoroughly reviewed and evaluated.*
- 4) *Information which is collected and used for analysis shall be reliable, relevant and adequate to draw conclusion.*
- c. *Audit Reporting (standards for the Professionalism Practice of Internal Auditing 2400):
In preparing audit report, Head of Internal Audit Unit must ensure that:*
- 1) *Audit report has covered all material aspects which, if excluded, may affect the effectiveness and efficiency of internal control, risk management and corporate governance. (Standards for the Professionalism Practice of Internal Auditing 2421)*

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| <p>2) Kecuali dalam hal terjadi <i>fraud</i>, semua temuan audit telah didiskusikan dengan <i>auditee</i> untuk memungkinkan <i>auditee</i> memberikan tanggapan atas temuan tersebut.</p> <p>3) Laporan Audit sekurang-kurangnya meliputi:</p> <ul style="list-style-type: none">a) Kesimpulan dan temuan audit serta informasi material lain yang terkait. (Standards for the Professional Practice of Internal Auditing 2410)b) Analisa tingkat kesulitan dan kendala serta sumber daya yang diperlukan untuk manajemen menerapkan rekomendasi yang diberikanc) Akibat jika langkah perbaikan tidak dilakukand) Jangka waktu yang diperkirakan dalam menerapkan langkah perbaikan <p>4) Laporan Audit disampaikan kepada manajemen untuk memperoleh tanggapan satu (1) minggu setelah tanggal pekerjaan audit selesai.</p> <p>5) Tanggapan manajemen diterima paling lambat satu (1) minggu setelah Laporan Audit diterima oleh manajemen.</p> | <p>2) <i>Except in the case of fraud, all audit findings have been discussed with the auditee to enable auditee to respond such findings.</i></p> <p>3) <i>Audit report covers at least:</i></p> <ul style="list-style-type: none">a) <i>Conclusion and audit findings and other material information as relevant. (Standards for the Professionalism Practice of Internal Auditing 2410)</i>b) <i>Analysis on the difficulty level, constraints and resources needed by the management to adopt recommendations given</i>c) <i>Consequences if corrective steps were not to be conducted</i>d) <i>The period estimated to take corrective steps</i> <p>4) <i>Audit report must be submitted to the management for response within one (1) week after audit is completed.</i></p> <p>5) <i>Management response is to be received no later than one (1) week Audit report is received by the management.</i></p> |
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- 6) Laporan Audit final disampaikan kepada Direktur Utama dan Komite Audit paling lambat satu (1) minggu setelah tanggapan manajemen diterima.
- d. Monitoring kemajuan implementasi Rekomendasi Audit oleh Manajemen. (COSO Report Internal Control Integrated Framework dan Standards for the Professional Practice of Internal Auditing 2500)
- 1) Untuk mem-follow up temuan dan rekomendasi, Unit Audit Internal membuat registers setiap temuan dan rekomendasi yang disampaikan kepada manajemen: (standards for the Professional Practice of Internal Auditing 2500 C.1)
- a) Urutan prioritas berdasarkan tingkat risiko serta akibat jika rekomendasi tersebut tidak dilaksanakan untuk kemudian dikelompokkan menjadi *high*, *medium* dan *low*.
- b) Jangka waktu (*deadline*) pelaksanaan rekomendasi.
- c) Identifikasi *critical success factor* pelaksanaan rekomendasi.
- 6) *Final Audit Report is to be submitted to the President Director and Audit Committee no later than one (1) week after response by the management is received.*
- d. *Monitoring the progress of implementation of Audit Recommendation by the Management. (COSO Report Internal Control integrated Framework and Standards for the Professionalism Practice of Internal Auditing 2500)*
- 1) *To follow up the findings and recommendations, Internal Audit Unit must prepare register of each finding and recommendation to the management: (standards for the Professionalism Practice of Internal Auditing 2500 C.1)*
- a) *Order of Priority based on risk level and consequence if recommendation is not followed, classified as high, medium and low.*
- b) *Deadline of recommendation.*
- c) *Identification of critical success factor of recommendation.*

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| 2) Menyampaikan <i>registers</i> tersebut kepada Direktur Utama dan Komite Audit untuk mendapat masukan dan persetujuan. | 2) <i>Submit the registers to the President Director and Audit Committee for inputs and approval.</i> |
| 3) Melakukan <i>monitoring</i> atas kemajuan implementasi rekomendasi dan menyampaikan laporan kemajuan kepada Direktur Utama dan Komite Audit. | 3) <i>Monitor the progress of implementation of recommendation and submit progress report to the President Director and Audit Committee.</i> |

11. Program Quality Assurance (Standards for the Professional Practice of Internal Auditing 1300)

- a. Unit Audit Internal senantiasa meningkatkan perannya untuk memenuhi kebutuhan dan ekspektasi dari *auditee* serta *stakeholders* terkait. Oleh karenanya evaluasi secara berkesinambungan terus dilakukan untuk memastikan bahwa Unit Audit Internal dalam melakukan perannya sesuai dengan target yang disepakati, kode etik serta *Unit Audit Internal Charter* untuk menghasilkan proses dan hasil audit yang berkualitas.
- b. Evaluasi kualitas Unit Audit Internal dilakukan terhadap hasil audit maupun proses auditnya.
- c. Evaluasi kualitas dapat dilakukan dalam bentuk:
- 1) *Internal Assessment* (Standards for the Professional Practice of Internal Auditing 1311)

11. Program Quality Assurance (Standards for the Professionalism Practice of Internal Auditing 1300)

- a. *Internal Audit Unit must at all times improve its role to fulfill the need and expectations from the auditee and relevant stakeholders. Continuous evaluation shall be in place to ensure that Internal Audit Unit perform its role and to generate quality process and audit within the agreed target, Code of Conduct and Internal Audit Unit Charter.*
- b. *Quality Evaluation of Internal Audit Unit is performed on the results and process of audit.*
- c. *Quality Evaluation may include:*
- 1) *Internal Assessment (Standards for the Professionalism Practice of Internal Auditing 1311)*

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- a) *Self-Assessment.* Evaluasi yang dilakukan oleh Unit Audit Internal sendiri yang biasanya dilakukan pada akhir proses audit untuk menilai kepatuhan terhadap standar pengelolaan proses audit (kepatuhan terhadap audit manual, *standard working papers*, efektifitas program audit dll) serta pelaporan hasil audit. Hal tersebut disamping untuk menjaga kualitas audit sekaligus sebagai bahan masukan untuk meningkatkan efektifitas dan efisiensi audit.
- b) *Internal Independent Assessment.* Dilakukan melalui customer/auditee survey untuk mendapat masukan atas kinerja Unit Audit Internal. Kinerja ini diukur berdasarkan ekspektasi yang telah disepakati oleh manajemen dan Unit Audit Internal.
- a) *Self-Assessment.* Evaluation performed by the Internal Audit Unit generally at the end of audit process to assess the compliance with audit process management (compliance with audit manual, *standard working papers*, effectiveness of program audit etc) and Audit Reporting. This will, in addition to maintaining the quality of audit, generate inputs to improve the effectiveness and efficiency of audit.
- b) *Internal Independent Assessment.* This assessment is performed through customer/ auditee survey to have inputs on the performance of Internal Audit Unit. The performance is measured on expectations agreed by the management and Internal Audit Unit.

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- 2) *Eksternal Independent Assessment (Standards for The Professional Practice of Internal Auditing 1312). Evaluasi yang dilakukan oleh pihak eksternal yang independent dan kompeten sekurang-kurangnya satu kali dalam 5 tahun sebagaimana yang disarankan oleh Standard Practices Framework-IIA.*
- 2) *External Independent Assessment (Standards for The Professionalism Practice of Internal Auditing 1312) This evaluation is performed by independent and qualified external parties at least once in 5 years as suggested by Standard Practices Framework-IIA.*