2024

Piagam Audit Intern

Internal Audit Charter

BCA

Senantiasa di Sisi Anda

PT BANK CENTRAL ASIA TBK
PIAGAM AUDIT INTERN
(*INTERNAL AUDIT CHARTER*)

Pengantar

Piagam Audit Intern merupakan kebijakan audit intern mengenai visi, misi, kewenangan, fungsi, dan tanggung jawab pekerjaan audit intern.

Visi

Visi Divisi Audit Internal adalah menjadi mitra strategis manajemen dalam membangun BCA sebagai lembaga perbankan yang sehat.

Misi

Misi Divisi Audit Internal adalah memperkuat kemampuan perusahaan untuk menciptakan, melindungi, dan mempertahankan nilai dengan memberikan asurans (*assurance*), advis (*advice*), wawasan (*insight*), dan pandangan ke depan (*foresight*) yang independen, berbasis risiko, dan objektif.

Fungsi Divisi Audit Internal

Fungsi Divisi Audit Internal adalah:

1. Membantu tugas Presiden Direktur dan Dewan Komisaris dalam pengambilan keputusan dan melakukan pengawasan dengan cara menjabarkan secara operasional baik perencanaan, pelaksanaan, maupun pemantauan hasil audit.
2. Menilai kecukupan dan efektivitas proses tata kelola, manajemen risiko, dan pengendalian intern perusahaan.

Introduction

The Internal Audit Charter is an internal audit policy regarding the vision, mission, authority, function, and responsibilities of internal audit.

Vision

The vision of the Internal Audit Division is to be a strategic partner to management in developing BCA into a sound banking institution.

Mission

The mission of the Internal Audit Division is to strengthen the company's ability to create, protect, and sustain value by providing independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal Audit Division Function

The Internal Audit Division functions are as follows:

1. Assist the President Director and the Board of Commissioners' decision making and oversight, related to the Internal Audit Division operational activity in planning, performing, and monitoring of audit results.
2. Assess the adequacy and effectiveness of the company's governance, risk management, and internal control processes.

3. Mengevaluasi efektivitas penggunaan sumber daya dan anggaran.
4. Memberikan rekomendasi perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkatan manajemen.
5. Berperan sebagai advisor bagi pihak intern perusahaan yang membutuhkan, terutama yang menyangkut ruang lingkup tugasnya.
6. Melakukan koordinasi dengan unit kerja yang melakukan fungsi pengendalian lain.
7. Melakukan fungsi audit intern terintegrasi.

3. Evaluate the resources and budget usage effectiveness.
4. Provide recommendations and objective information regarding activity under review at all levels of management.
5. Serve as an advisor for company's internal units that require advice, particularly on its scope of work.
6. Coordinate with other controlling/assurance function.
7. Perform integrated internal audit functions.

Kedudukan audit intern dalam organisasi BCA

1. Kedudukan Divisi Audit Internal
   Fungsi audit intern BCA dan fungsi audit intern terintegrasi dalam konglomerasi keuangan BCA dilaksanakan oleh Divisi Audit Internal yang dipimpin oleh Kepala Divisi Audit Internal (*Head of Internal Audit*). Kepala Divisi Audit Internal bertanggung jawab kepada Presiden Direktur.
2. Independensi dan Objektivitas
   2.1. Untuk mendukung independensi dan menjamin kelancaran audit serta wewenang dalam memantau tindak lanjut atas hasil audit, maka Divisi Audit Internal dapat berkomunikasi langsung dengan Direksi, Dewan Komisaris, dan Komite Audit untuk menginformasikan berbagai hal yang berhubungan dengan audit.

The Internal Audit Division Position in BCA's Organization

1. Position of the Internal Audit Division
   BCA's internal audit function and the integrated internal audit function within BCA's financial conglomerate are carried out by the Internal Audit Division, which is led by the Head of Internal Audit Division. The Head of Internal Audit Division is directly report to the President Director.
2. Independence and Objectivity
   2.1. To promote independence, ensure the audit process, and the authority to monitor the audit results action plan, the Internal Audit Division may communicate directly with the Board of Directors, the Board of Commissioners, and the Audit Committee to inform any matters relating to audit.

2.2. Divisi Audit Internal mendapat dukungan sepenuhnya dari Direksi dan Dewan Komisaris untuk dapat bekerja dengan bebas tanpa campur tangan dari pihak manapun.
2.3. Auditor intern tidak boleh memiliki kepentingan atas objek atau kegiatan yang diperiksanya.
2.4. Auditor intern tidak boleh mempunyai wewenang atau tanggung jawab untuk melaksanakan kegiatan-kegiatan operasional dari Perusahaan ataupun Perusahaan Anak.
Auditor intern yang karena situasi khusus mendapat tugas sementara dari Direksi untuk mendukung jalannya operasional atau auditor baru yang berasal dari unit kerja tertentu, harus menjalani masa tunggu *(cooling-off period)* minimum 12 (dua belas) bulan sebelum penugasan audit/advisori atas kegiatan tersebut.
2.5. Auditor intern atau pihak ekstern dapat diberi penugasan audit atas kegiatan di unit kerja yang sama, maksimum 3 (tiga) periode audit berturut-turut. Auditor intern atau pihak ekstern tersebut dapat kembali melakukan audit atas kegiatan dimaksud setelah melewati masa tunggu *(cooling-off period)* minimum 1 (satu) periode audit.

2.2. The Board of Directors and the Board of Commissioners fully support the Internal Audit Division from undue influence.
2.3. Internal auditors must not have any interest in the objects or activities under review.
2.4. Internal auditors must not have any authority or responsibility over any Company or the Subsidiaries operational activities.
Internal auditors that under certain circumstances is given a temporary assignments by the Board of Directors to support operational activities or new auditors from certain units must take a cooling-off period at least 12 (twelve) months before being assigned to audit/advisory engagement on the relevant activities.
2.5. Internal auditors or external providers may be assigned to the audit engagement in the same unit, for a maximum of 3 (three) consecutive audit periods. Such internal auditors or external providers may perform an engagement of such activity after completing the cooling-off period at least 1 (one) audit period.

2.6. Dalam memberikan advisori atau melaksanakan tugas khusus lain, Divisi Audit Internal menyatakan *disclosure* terkait objektivitas Divisi Audit Internal. Auditor yang memberikan advisori tidak ditugaskan melakukan audit terhadap objek advisori terkait. Auditor tersebut harus menjalani masa tunggu (*cooling-off period*) minimum 1 (satu) periode audit terhadap objek tersebut.

2.7. Kepala Divisi Audit Internal harus mengkonfirmasikan bahwa kegiatan audit intern dilakukan secara independen kepada Presiden Direktur, Dewan Komisaris, dan Komite Audit sekurang-kurangnya sekali dalam setahun.

3. Pengangkatan dan Pemberhentian Kepala Divisi Audit Internal
   Kepala Divisi Audit Internal diangkat dan diberhentikan oleh Presiden Direktur dengan persetujuan Dewan Komisaris dengan mempertimbangkan rekomendasi Komite Audit.

Ruang lingkup

Ruang lingkup audit intern mencakup seluruh organisasi, termasuk aktivitas, aset, dan personil. Ruang lingkup kegiatan audit intern mencakup, namun tidak terbatas pada pemeriksaan yang objektif untuk memberikan asurans dan advisori yang independen atas kecukupan dan efektivitas proses tata kelola, manajemen risiko, dan pengendalian intern.

2.6. In performing advisory or any other special tasks, the Internal Audit Division makes an objectivity disclosures.
The auditor that provides the advisory service must not assigned to perform an audit on the related advisory object. The auditor must take a cooling-off period at least 1 (one) audit period on such object.

2.7. The Head of Internal Audit Division will confirm to the President Director, the Board of Commissioners, and the Audit Committee, at least annually, that the internal audit remains independence.

3. Appointment and removal of the Head of Internal Audit Division.
   Head of Internal Audit Division must be appointed and removed by the President Director, with the approval of the Board of Commissioners based on the Audit Committee’s recommendation.

Scope

The scope of internal audit services covers the entire organization, including all activities, assets, and personnel. The internal audit activities scope includes, but is not limited to, objective to provide independent assurance and advice on the adequacy and effectiveness of governance, risk management, and internal control processes.

Penugasan audit intern mencakup:

a. Evaluasi risiko yang berkaitan dengan pencapaian tujuan strategis perusahaan telah diidentifikasi dan dikelola secara tepat.
b. Evaluasi keandalan, efektivitas, integritas dari proses dan sistem manajemen informasi, termasuk relevansi, akurasi, kelengkapan, ketersediaan, serta kerahasiaan data.
c. Kepatuhan terhadap kebijakan, prosedur, hukum, dan ketentuan peraturan perundang-undangan yang berlaku yang berdampak signifikan bagi perusahaan.
d. Evaluasi perolehan aset telah dilakukan secara ekonomis, digunakan secara efisien dan berkelanjutan, serta diamankan secara memadai.
e. Kualitas kinerja perusahaan.
f. Advisori dan masukan mengenai hal-hal yang berhubungan dengan proses tata kelola, manajemen risiko, dan pengendalian intern.
g. Pemeriksaan kegiatan operasional, investigasi kasus yang signifikan, evaluasi kecukupan ketentuan beserta sistem pencegahan dan deteksi kecurangan (*fraud*) bilamana diperlukan atau berdasarkan permintaan Direksi, Komite Audit, dan Dewan Komisaris.

Ruang lingkup tugas Divisi Audit Internal meliputi fungsi dan kegiatan segenap Kantor Cabang, Kantor Wilayah, Unit Kerja Kantor Pusat, serta Perusahaan Anak, termasuk kegiatan yang diserahkan kepada pihak ekstern.

Internal audit engagements include:

a. Evaluation of risks related to the company's strategic objectives achievements are appropriately identified and managed.
b. Evaluation of the reliability, effectiveness, and integrity of information management processes and systems, including relevance, accuracy, completeness, availability, and confidentiality of data.
c. Compliance with relevant policies, procedures, laws, and regulations that may have significant impact on the company.
d. Evaluation of asset are acquired economically, used efficiently and sustainably, and protected adequately.
e. Quality of the company’s performance.
f. Advisory relating to governance, risk management, and internal control process.
g. Examination of operational activities, investigation of significant cases, and evaluation of policy adequacy and fraud prevention and detection systems, as necessary or upon request of the Board of Directors, the Audit Committee, and the Board of Commissioners.

The scope of Internal Audit Division includes the functions and activities of all Branch Offices, Regional Offices, Head Office Units, and Subsidiaries, including activities delegated to external providers.

Wewenang Divisi Audit Internal

1. Kepala Divisi Audit Internal diberi kebebasan dalam menetapkan metodologi audit yang dilakukan sesuai dengan profesi dan standar audit intern.
2. Divisi Audit Internal diberi wewenang penuh untuk mengakses seluruh data, personil, properti, dan sumber daya dari Perusahaan dan Perusahaan Anak yang terkait dengan pelaksanaan tugas dan tanggung jawabnya.
3. Dapat melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris, dan Komite Audit.
4. Kepala Divisi Audit Internal dapat mengadakan rapat secara berkala dan insidentil dengan Direksi, Dewan Komisaris, dan Komite Audit.
5. Divisi Audit Internal dapat bekerja sama dan melakukan koordinasi dengan Fungsi Audit Intern Perusahaan Anak dan jika diperlukan dapat berkomunikasi dengan Dewan Komisaris Perusahaan Anak dalam rangka penerapan fungsi audit intern terintegrasi.
6. Melakukan koordinasi kegiatan dengan auditor ekstern.
7. Mengikuti rapat perusahaan yang bersifat strategis tanpa memiliki hak suara.

Authorities of the Internal Audit Division

1. The Head of Internal Audit Division free to establish the audit methodology adhere to Internal Audit Professional Standards.
2. The Internal Audit Division is authorized to have unrestricted access to the data, personnel, property, and resources of the Company and Subsidiaries necessary to fulfill its roles and responsibilities.
3. Communicate directly with the Board of Directors, the Board of Commissioners, and the Audit Committee.
4. The Head of Internal Audit Division may hold regular and ad-hoc meetings with the Board of Directors, the Board of Commissioners, and the Audit Committee.
5. The Internal Audit Division may cooperate and coordinate with the Subsidiary's Internal Audit Function and if necessary can communicate with the Subsidiary's Board of Commissioners to implement the integrated internal audit function.
6. Coordinate the activities with external auditors.
7. Attending the company's strategic meetings without having any voting rights.

Tanggung jawab

1. Kepala Divisi Audit Internal memiliki tanggung jawab untuk:
   - 1.1. Menyusun dan mengkaji Manual Audit Intern yang merupakan penjabaran operasional dari kebijakan audit intern yang dimuat dalam Piagam Audit Intern.
   - 1.2. Menyusun *Strategic Audit Plan,* rencana audit tahunan dengan menggunakan metodologi *risk-based* beserta alokasi anggaran untuk pelaksanaan fungsi audit intern.

     Rencana audit dan alokasi anggaran tersebut harus mendapat persetujuan dari Presiden Direktur dan Dewan Komisaris dengan mempertimbangkan rekomendasi Komite Audit.
   - 1.3. Memastikan pelaksanaan rencana audit yang telah disetujui Presiden Direktur dan Dewan Komisaris.
   - 1.4. Melaksanakan penugasan audit yang bersifat *surprise/ad hoc* sesuai permintaan Direksi, Dewan Komisaris, dan Komite Audit atau berdasarkan indikasi tertentu.
   - 1.5. Memiliki program rekrutmen dan pengembangan sumber daya manusia untuk mempertahankan staf audit intern yang profesional.
   - 1.6. Memastikan auditor mengikuti pengembangan profesional berkelanjutan dan pelatihan lainnya sesuai dengan perkembangan kompleksitas dan kegiatan usaha BCA, serta mendorong sertifikasi profesi.

Responsibilities

1. The Head of the Internal Audit Division has the following responsibility:
   - 1.1. Prepare and review the Internal Audit Manual which is the operational guidelines of the internal audit policy as described in the Internal Audit Charter.
   - 1.2. Prepare a robust risk-based Strategic Audit Plan and annual audit plan along with budget allocation to perform the internal audit function.

     Such plan and budget allocation must be approved by the President Director and Board of Commissioners based on the Audit Committee’s recommendation.
   - 1.3. Ensure performing the audit plan that has been approved by the President Director and the Board of Commissioners.
   - 1.4. Conduct surprise/ad hoc audit engagement at the request of the Board of Directors, the Board of Commissioners, and the Audit Committee or upon the occurrence of certain indications.
   - 1.5. Have a human resource recruitment and development program to maintain professional internal audit staff.
   - 1.6. Ensure auditors to take continuous professional development and other trainings in accordance with BCA's business complexity and activities, and encourage professional certification.

1.7. Memastikan pelaksanaan fungsi audit intern sesuai dengan Standar Profesional Audit Intern.

1.8. Memastikan dalam hal terdapat penggunaan jasa pihak ekstern untuk aktivitas audit intern:
- Terselenggara transfer pengetahuan antara pihak ekstern kepada auditor intern mempertimbangkan penggunaan jasa ahli pihak ekstern bersifat sementara.
- Penggunaan jasa pihak ekstern tidak memengaruhi independensi dan objektivitas fungsi Divisi Audit Internal.
- Pihak ekstern mematuhi Piagam Audit Intern BCA.

1.9. Menentukan strategi pelaksanaan serta merumuskan prinsip-prinsip audit intern yang mencakup metodologi audit dan langkah-langkah pelaksanaan pengendalian mutu Audit Intern Perusahaan Anak.

1.10. Memantau pelaksanaan dan mendukung peningkatan mutu Audit Intern Perusahaan Anak.

2. Kepala Divisi dan segenap staf Divisi Audit Internal memiliki tanggung jawab untuk:

2.1. Mematuhi Etik dan Profesionalisme Audit Intern, yaitu: integritas, objektivitas, kerahasiaan, kecermatan profesional *(due professional care),* dan kompetensi.

2.2. Mematuhi pedoman dan metodologi yang ditetapkan dalam Manual Audit Intern.

1.7. Ensure internal audit functions conform to the Internal Audit Professional Standards.

1.8. Ensure that in the event of engaging an external providers for internal audit activities:
- There will be a transfer of knowledge between the external provider and the internal auditor considering that such external provider’s services are temporary.
- The use of such external provider’s services does not affect the independence and objectivity of the Internal Audit Division function.
- External provider must comply with the BCA’s Internal Audit Charter.

1.9. Establish strategies and formulate internal audit principles for Subsidiary's Internal Audit including audit methodology and quality assurance activity.

1.10. Monitor the implementation and support the Subsidiary's Internal Audit quality improvements program.

2. The Head of Internal Audit Division and all auditors must comply with:

2.1. Ethics and Professionalism i.e. integrity, objectivity, confidentiality, due professional care, and competence.

2.2. The guidelines and methodologies laid down in the Internal Audit Manual.

Proses audit intern, bagaimanapun juga, tidak membebaskan para kepala unit kerja dari tanggung jawab mereka untuk memelihara dan meningkatkan pengendalian dalam bidangnya masing-masing.

Persyaratan auditor intern

Persyaratan auditor intern Divisi Audit Internal sekurang-kurangnya meliputi:

1. Memiliki pengetahuan dan keahlian yang relevan untuk melaksanakan tugasnya.
2. Memiliki pengetahuan mengenai peraturan perundang-undangan di bidang perbankan, perpajakan, pasar modal, dan peraturan perundang-undangan terkait lainnya.
3. Memiliki kecakapan untuk berinteraksi dan berkomunikasi yang efektif, baik secara lisan maupun tertulis.
4. Memahami prinsip-prinsip tata kelola perusahaan yang baik, manajemen risiko, dan pengendalian intern.
5. Bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalnya secara berkelanjutan.

Kriteria penggunaan jasa pihak ekstern

Divisi Audit Internal dapat menggunakan jasa pihak ekstern dalam pelaksanaan audit intern yang memerlukan keahlian khusus dan bersifat sementara.

Penggunaan jasa pihak ekstern dimaksud bersifat sementara, kecuali:

a. Penggunaan jasa pihak ekstern terkait teknologi informasi, dan/atau

The internal audit process, however, does not relieve the management to maintain and improve control among their respective responsibilities.

Requirements for internal auditors

The internal auditors in the Internal Audit Division must fulfill at least the following criteria/requirements:

1. Have the relevant knowledge and skill to perform their roles.
2. Have the knowledge of the laws and regulations in the fields of banking, taxation, capital markets, and other relevant laws and regulations.
3. Have good interaction and communication skills, orally or in writing.
4. Have a good understanding of good corporate governance, risk management, and internal control.
5. Willing to continuously improve knowledge, skill, and professional competencies.

Criteria for engagement of external provider's services

The Internal Audit Division may use external provider services in performing internal audit engagement that requires temporary special expertise.

The external provider services shall be engaged on a temporary basis except:

a. Use of services related to information technology, and/or

b. Penggunaan jasa pihak ekstern untuk hal lain berdasarkan persetujuan Otoritas Jasa Keuangan.

Peran pihak ekstern dalam pelaksanaan fungsi audit intern menjadi tanggung jawab Kepala Divisi Audit Internal.

Koordinasi dengan ahli hukum dan auditor ekstern

Dalam melaksanakan tugasnya, Divisi Audit Internal dapat melakukan koordinasi dengan ahli hukum dan auditor ekstern melalui unit kerja yang ditunjuk menjadi koordinator masalah hukum dan keuangan Perusahaan.

Pelaporan dan tindak lanjut

1. Laporan Hasil Audit
    1.1. Laporan Hasil Audit harus disampaikan oleh Kepala Divisi Audit Internal kepada Dewan Komisaris, Komite Audit, Direksi, serta Kepala Unit Kerja terkait untuk dapat diketahui dan ditindaklanjuti.
    1.2. Dalam hal suatu informasi hasil audit bersifat sangat terbatas dan tidak dapat dicantumkan dalam Laporan Hasil Audit, maka informasi tersebut dilaporkan secara khusus kepada Direksi, Komite Audit, dan Dewan Komisaris sesuai dengan tingkat informasi khusus tersebut.

b. Use of services for other things, subject to the approval of Otoritas Jasa Keuangan (Financial Services Authority).

The performing of the internal audit engagement by such external provider is the responsibility of the Head of Internal Audit Division.

Coordination with legal experts and external auditors

In performing its roles, the Internal Audit Division may coordinate with legal experts and external auditors through the Company's legal and financial affairs coordinator.

Reporting and action plan

1. Audit Report
    1.1. The Audit Report must be submitted by the Head of Internal Audit Division to the Board of Commissioners, the Audit Committee, the Board of Directors, and the Head of relevant Unit for their information and action plan.
    1.2. If the audit results are intended for a very restrictive purpose only and cannot be incorporated in the Audit Report, then the information is reported specifically to the Board of Directors, the Audit Committee and the Board of Commissioners, according to the specific level of such information.

2. Tindak Lanjut Hasil Audit
   Divisi Audit Internal harus memantau dan menganalisis perkembangan pelaksanaan tindak lanjut perbaikan yang telah dilakukan unit kerja.
   Rangkuman laporan tindak lanjut disampaikan kepada Direksi, Dewan Komisaris, dan Komite Audit secara berkala.
   Perubahan atas rencana dan realisasi, serta target tindak lanjut akan dimintakan persetujuan Presiden Direktur dan Dewan Komisaris, serta disampaikan kepada Komite Audit secara berkala.
3. Laporan Audit Intern Terintegrasi
   Laporan Audit Intern Terintegrasi harus disampaikan kepada Direksi, Komite Audit, dan Dewan Komisaris. Laporan tersebut diterbitkan minimum setiap semester.
4. Laporan Hasil Kaji Ulang Pengendalian Mutu
   Kepala Divisi Audit Internal harus melaporkan hasil kaji ulang pengendalian mutu kegiatan audit kepada Komite Audit sekurang-kurangnya sekali dalam setahun.
5. Laporan kepada Otoritas Jasa Keuangan
   Kepala Divisi Audit Internal harus menyampaikan laporan kepada Otoritas Jasa Keuangan tentang pelaksanaan fungsi audit intern. Jenis dan frekuensi laporan disesuaikan dengan ketentuan Otoritas Jasa Keuangan. Laporan ditandatangani oleh Presiden Direktur, dan Presiden Komisaris atau Komisaris Independen yang menjadi Ketua Komite Audit sesuai ketentuan Otoritas Jasa Keuangan.

2. Audit Results Action Plan
   The Internal Audit Division must monitor and analyze the unit's action plan progress.
   A summary of the action plan report submitted to the Board of Directors, the Board of Commissioners, and the Audit Committee on a regular basis.
   Any changes to the plan and its realization, as well as the due date for the action plan, must obtain approval of the President Director and the Board of Commissioners and must be submitted to the Audit Committee on a regular basis.
3. Integrated Internal Audit Report
   The Integrated Internal Audit Report must be submitted to the Board of Directors, the Audit Committee and the Board of Commissioners. The report must be submitted at least on a semi-annual basis.
4. Report on Results of Quality Assurance Review
   The Head of Internal Audit Division must report the results of the audit quality assurance review to the Audit Committee at least once a year.
5. Report to Otoritas Jasa Keuangan (Financial Services Authority)
   The Head of Internal Audit Division must submit reports to the Financial Services Authority regarding the internal audit functions. The type and frequency of reporting adhere to the Financial Services Authority regulations. The reports signed by the President Director and the President Commissioner or the Independent Commissioner that serves as the Head of Audit Committee adhere to the Financial Services Authority regulations.

Pengendalian mutu dan pengembangan audit

Divisi Audit Internal mengembangkan, menerapkan, dan memelihara program pengendalian mutu dan pengembangan kegiatan audit yang mencakup seluruh aspek dalam fungsi audit intern.

1. Program pengendalian mutu
   Pelaksanaan program pengendalian mutu meliputi:
   a. Evaluasi oleh pihak intern secara berkesinambungan *(ongoing monitoring)* maupun secara periodik oleh auditor intern yang independen.
      Program ini mencakup evaluasi atas kesesuaian kegiatan audit dengan Standar Profesional Audit Intern, ketentuan regulator, termasuk Manual Audit Intern, pencapaian kinerja, serta efisiensi dan efektivitas kegiatan audit.
   b. Kaji ulang oleh pihak ekstern independen paling sedikit sekali dalam 3 (tiga) tahun.
      Penunjukan pihak ekstern independen dilakukan oleh Dewan Komisaris dengan mempertimbangkan rekomendasi Komite Audit.
2. Program pengembangan kegiatan audit ditujukan untuk mengatasi kekurangan yang diidentifikasi dan peluang perbaikan pada fungsi audit intern.

Quality assurance and improvement program

The Internal Audit Division develops, implements, and maintains quality assurance and improvement program that cover all aspects of the internal audit function.

1. Quality assurance programs
   Implementation of quality assurance programs includes:
   a. Ongoing monitoring by internal supervisor and periodic evaluation by independent internal auditors.
      Such program includes the internal audit function’s conformance evaluation with the Internal Audit Professional Standards, regulatory requirements, including the Internal Audit Manual, achievement of performance objectives, and internal audit function’s efficiency and effectiveness.
   b. Review by independent external providers at least once every 3 (three) years.
      The independent external providers appointed by the Board of Commissioners based on the Audit Committee’s recommendation.
2. Improvement program is intended to address issues and improvement opportunities within the internal audit function.

Standar pelaksanaan audit

Divisi Audit Internal menggunakan *Global Internal Audit Standards* yang ditetapkan *The Institute of Internal Auditors* sebagai standar profesional dalam pelaksanaan audit intern dan sebagai prinsip-prinsip evaluasi efektivitas kinerja audit intern. Divisi Audit Internal juga menggunakan *Information Technology Audit Framework* (ITAF) yang ditetapkan oleh Information System Audit and Control Association (ISACA) sebagai acuan.

Pengkinian piagam audit intern

Kepala DAI mengevaluasi Piagam Audit Intern minimal sekali dalam 3 (tiga) tahun atau bila terdapat kebutuhan pengkinian. Piagam Audit Intern ditetapkan oleh Presiden Direktur setelah mendapat persetujuan dari Dewan Komisaris dengan mempertimbangkan rekomendasi Komite Audit.

Audit standards

The Internal Audit Division adopts the Global Internal Audit Standards issued by The Institute of Internal Auditors as a professional standard in performing the internal audit function and as basis for the internal audit performance evaluation. The Internal Audit Division also adopts the Information Technology Audit Framework (ITAF) issued by the Information System Audit and Control Association (ISACA) as a reference.

Update of the Internal Audit Charter

The Head of Internal Audit Division evaluates the Internal Audit Charter at least at once every 3 (three) years or otherwise as may be deemed necessary. The Internal Audit Charter must be issued by the President Director upon approval the Board of Commissioners with due regard for the recommendation from the Audit Committee.