

Unit Internal Audit

Internal Audit Unit

Fungsi audit internal dan pengawasan di Perseroan dijalankan oleh Unit Internal Audit yang berkedudukan satu tingkat di bawah Direksi. Unit Internal Audit dalam menjalankan fungsinya bertanggungjawab langsung kepada Direktur Utama serta bebas dari campur tangan pihak lain dalam bentuk apapun.

The internal audit and oversight function in the Company is conducted by an Internal Audit Unit located one level below the Board of Directors. The Internal Audit Unit in performing its functions is directly responsible to the President and is free from interference by other parties in any form.

Unit Internal Audit didirikan atas dasar sebagai berikut :

- Undang Undang Nomor 40/2007 tentang Perseroan Terbatas.
- Undang Undang Nomor 8/1995 tentang Pasar Modal.
- POJK No. 56/POJK.04/2015 tanggal 29 Desember 2015 tentang Pembentukan dan Pedoman untuk Penyusunan Piagam Unit Internal Audit.
- Penunjukan Kepala Internal Audit yang telah disahkan berdasarkan SK Nomor 110a/SK/HR-HIT/XII/2015 tanggal 15 Desember 2015.

Unit Audit Internal Perseroan dipimpin oleh Kastam Priyatna yang diangkat sebagai Corporate Internal Audit yang ditunjuk oleh Direksi dengan persetujuan Dewan Komisaris.

The Internal Audit Unit was established on the basis of the following:

- Law No. 40/2007 on Limited Liability Companies.
- Law Number 8/1995 concerning the Capital Market.
- Regulation of the Financial Services Authority No. 56/POJK.04/2015 dated December 29, 2015 on Formation and Guidelines for the Preparation of the Charter of the Internal Audit Unit.
- Appointment of the Head of Internal Audit which has been ratified by Decree No. 110a/SK/HR-HIT/XII/2015 dated December 15, 2015.

The Company's Internal Audit Unit is led by Kastam Priyatna who is appointed as Corporate Controller and Risk Management appointed by the Board of Directors with the approval of the Board of Commissioners.

PIHAK YANG MENGANGKAT/ MEMBERHENTIKAN CORPORATE INTERNAL AUDIT

Corporate Internal Audit diangkat dan diberhentikan oleh Direktur Utama. Direktur Utama dapat memberhentikan Corporate Internal Audit, setelah mendapat persetujuan Dewan Komisaris, jika Corporate Internal Audit tidak memenuhi persyaratan sebagai auditor unit audit internal atau gagal atau tidak cakap menjalankan tugas.

PIAGAM INTERNAL AUDIT

Kebijakan Perseroan mengenai Unit Internal Audit tertuang dalam Piagam Audit Internal (Internal Audit Charter) yang telah diperbaharui pada tanggal 15 Desember 2017 dan telah disetujui oleh Dewan Komisaris. Piagam digunakan sebagai pedoman dan tata tertib kerja unit audit internal dalam menjalankan tugas dan tanggung jawabnya secara profesional dan independen.

Piagam Unit Audit Internal menguraikan tentang:

1. Pernyataan Misi Unit Audit Internal
2. Tujuan dan Tugas (Ruang Lingkup Pekerjaan)
3. Struktur dan Kedudukan Unit Audit Internal
4. Independensi
5. Tugas dan Tanggung Jawab Unit Audit Internal
6. Wewenang Unit Audit Internal
7. Kode Etik Unit Audit Internal
8. Persyaratan Auditor Internal dalam Unit Audit Internal
9. Pertanggungjawaban Unit Audit Internal
10. Laporan Hasil Audit Internal dan Rekomendasi
11. Tindak Lanjut
12. Hubungan dengan Kegiatan Audit
13. Hubungan dengan Auditor Eksternal
14. Hubungan dengan Komite Audit
15. Jaminan Kualitas (*Quality Assurance*)

PARTY APPOINTING/DISMISSING CORPORATE CONTROLLER & RISK MANAGEMENT

Corporate Controller and Risk Management is appointed and dismissed by the President. The President may terminate the Corporate Controller and Risk Management, upon approval by the Board of Commissioners, if Corporate Controller and Risk Management does not meet the requirements of the auditor of the internal audit unit or fails or is incompetent in carrying out its duties.

AUDIT INTERNAL CHARTER

The Company's policy on Internal Audit Unit is contained in the updated Internal Audit Charter on 15 December 2017 and has been approved by the Board of Commissioners. Charter is used as a guideline and work order of the internal audit unit in carrying out its duties and responsibilities professionally and independently.

The Charter of the Internal Audit Unit describes:

1. Mission Statement of Internal Audit Unit
2. Goals and Tasks (Scope of Work)
3. Structure and Position of Internal Audit Unit
4. Independence
5. Duties and Responsibilities of Internal Audit Unit
6. Authority of the Internal Audit Unit
7. Code of Conduct of the Internal Audit Unit
8. Internal Auditor Requirements in the Internal Audit Unit
9. Internal Audit Unit Responsibility
10. Internal Audit Result Report and Recommendation
11. Follow Up
12. Relationship to Audit Activities
13. Relationship with the External Auditor
14. Relationship with the Audit Committee
15. Quality Assurance

STRUKTUR ORGANISASI DEPARTEMEN INTERNAL AUDIT

ORGANIZATION STRUCTURE OF INTERNAL AUDIT DEPARTMENT



TUGAS DAN TANGGUNG JAWAB AUDIT INTERNAL

1. Menyusun dan melaksanakan rencana Audit Internal Tahunan
2. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan system manajemen risiko sesuai dengan kebijakan manajemen
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas dibidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi, dan kegiatan lainnya.
4. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen.
5. Membuat laporan hasil audit dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris.

DUTIES AND RESPONSIBILITIES OF INTERNAL AUDITS

1. Develop and implement the Annual Internal Audit plan.
2. Test and evaluate the implementation of internal control and risk management system in accordance with management policy
3. Conduct examination and assessment of efficiency and effectiveness in the field of finance, accounting, operations, human capitals, marketing, information technology, and other activities.
4. Provide suggestions for improvements and objective information on activities examined at all levels of management.
5. Produce the audit report and submit the report to the President and the Board of Commissioners.

6. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang disarankan.
7. Bekerjasama dengan komite audit.
8. Menyusun program untuk mengevaluasi mutu kegiatan audit internal yang dilakukan.
9. Melakukan pemeriksaan khusus bila diperlukan.

6. Monitor, analyze, and report on the implementation of recommended improvement follow-up.
7. Cooperate with the audit committee.
8. Develop a program to evaluate the quality of internal audit activities undertaken.
9. Conduct special inspection when necessary.

KUALIFIKASI/PERSYARATAN PROFESIONAL AUDITOR:

Sesuai Piagam Internal Audit, auditor Perseroan harus memiliki kompetensi, independen, jujur, obyektif dan pengalaman yang cukup serta sesuai *job requirement* yang telah ditetapkan Perusahaan, antara lain:

1. Ketua Audit Internal memiliki tingkat pendidikan minimal Strata 1 (S1) dari jurusan ekonomi atau teknik, dan mempunyai pengalaman yang relevan di bidang audit, baik audit internal maupun audit eksternal.
2. Memiliki integritas dan perilaku yang profesional, independen, jujur dan obyektif dalam pelaksanaan tugasnya.
3. Memiliki pengetahuan dan pengalaman mengenai teknis audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya.
4. Memiliki pengetahuan tentang peraturan perundang undangan di bidang pasar modal dan peraturan perundang undangan terkait lainnya.
5. Memiliki kecakapan untuk berinteraksi dan berkomunikasi baik lisan maupun tertulis secara efektif.
6. Mematuhi standar profesi yang dikeluarkan oleh asosiasi Audit Internal.
7. Mematuhi Kode Etik Audit Internal.
8. Menjaga kerahasiaan informasi dan/atau data perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal kecuali diwajibkan berdasarkan peraturan perundang undangan atau penerapan atau putusan pengadilan.
9. Memahami prinsip tata kelola Perusahaan yang baik dan manajemen risiko.
10. Bersedia meningkatkan pengetahuan, keahlian dan kemampuan profesionalnya secara terus menerus.

PROFESSIONAL QUALIFICATIONS/ REQUIREMENTS:

Pursuant to the Charter, the Company's auditors must have competence, independence, honesty, objective and sufficient experience as well as in accordance with the job requirements stipulated by the Company, among others:

1. Head of Internal Audit has minimum education level of Strata 1 (S1) from majoring in economics or engineering, and has relevant experience in audit field, both internal audit and external audit.
2. Have integrity and professional behavior, independent, honest and objective in the implementation of its duties.
3. Have knowledge and experience on technical audit and other disciplines relevant to their field of duty.
4. Have knowledge of the laws and regulations in the field of capital market and other related legislation.
5. Have the ability to interact and communicate both orally and in writing effectively.
6. Comply with the professional standards issued by the Internal Audit Association.
7. Comply with the Code of Internal Audit.
8. Maintain confidentiality of company information and/ or data related to the performance of duties and responsibilities of Internal Audit unless required by law or application or court decision.
9. Understand the principles of good corporate governance and risk management.
10. Willing to improve knowledge, expertise and professional skills continuously.

PENINGKATAN KOMPETENSI DAN SERTIFIKASI PROFESI AUDIT INTERNAL

Peningkatan kompetensi dan wawasan bagi personil Audit Internal disesuaikan dengan kebutuhan Perusahaan dan dilakukan secara berkesinambungan. Program pengembangan kompetensi personil diprioritaskan pada pendidikan audit yang kelulusannya bersertifikat dari *provider* diklat yang kompeten.

IMPROVED COMPETENCE AND CERTIFICATION OF INTERNAL AUDIT PROFESSIONS

Increased competence and insight for Internal Audit personnel tailored to the needs of the company and conducted on an ongoing basis. The personnel competency development program is prioritized in a certified graduate audit education from a competent provider of training.

LAPORAN SINGKAT PELAKSANAAN KEGIATAN UNIT AUDIT INTERNAL

Selama tahun 2017 Unit Audit Internal telah melakukan audit terhadap:

BRIEF REPORT IMPLEMENTATION OF INTERNAL AUDIT ACTIVITIES

During 2017 the Internal Audit Unit has audited:

LAPORAN SINGKAT PELAKSANAAN KEGIATAN UNIT AUDIT INTERNAL Brief Report Implementation of Internal Audit Activities	
NO	AKTIVITAS AUDIT Audit Activity
1.	Audit Pelaksanaan <i>Dry Docking</i> di PT Humpuss Transportasi Curah Audit of Dry Docking Implementation at PT Humpuss Transportasi Curah
2	Audit Pengadaan Bahan Bakar Minyak di PT Humpuss Transportasi Curah Oil Fuel Procurement Audit at PT Humpuss Transportasi Curah
3	Audit Pengadaan Bahan Bakar Minyak di PT Humpuss Transportasi Kimia Oil Fuel Procurement Audit at PT Humpuss Transportasi Kimia
4	Audit Pengadaan <i>Sparepart</i> di PT Humpuss Transportasi Kimia Sparepart Procurement Audit at PT Humpuss Transportasi Kimia
5	Audit Operasional Kapal di PT Humpuss Transportasi Kimia Audit of Ship Operations at PT Humpuss Transportasi Kimia
6	Audit Proses Penanganan Klaim dari <i>Customer/</i> Pelanggan di PT Humpuss Transportasi Kimia Audit of Claims Handling Process from Customer/customer at PT Humpuss Transportasi Kimia