

## Unit Audit Internal

### Internal Audit Unit

**Unit Audit Internal merupakan mitra manajemen dalam mewujudkan tata kelola perusahaan yang baik (*Good Corporate Governance*). Pengelolaan risiko serta penerapan pengendalian internal di lingkungan Perseroan ditujukan untuk selalu dapat memberikan nilai tambah dan landasan yang kuat bagi Perseroan.**

Internal Audit Unit is management partner the implementaion of Good Corporate Governance. Risk management and the implementation of internal control within the Company's environment is intended to provide continuous added value and solid fundamental for the Company.

Perseroan mengawal setiap aktivitas Perusahaan dengan pembentukan budaya tata kelola yang baik. Pengelolaan risiko serta Pengendalian internal menyentuh setiap aspek di dalam Perusahaan baik operasional maupun keuangan. HITS mendorong setiap elemen yang ada untuk memahami dan peduli terhadap budaya GCG. Langkah tersebut menjadi bagian dalam menciptakan Perusahaan yang sehat dan berkelanjutan. Sehingga memberikan nilai tambah dan landasan yang kuat kepada Perseroan untuk bersaing dan menjadi pilihan utama para pelanggan.

Unit Internal Audit merupakan unit kerja independen yang bertanggung jawab langsung kepada Direksi. Unit Internal Audit merupakan mitra manajemen dalam mewujudkan tata kelola perusahaan yang baik. Pengelolaan risiko serta penerapan pengendalian internal di lingkungan Perseroan ditujukan untuk selalu dapat memberikan nilai tambah dan landasan yang kuat bagi Perseroan.

Peran Internal Audit sangat strategis dalam menunjang penerapan budaya GCG melalui pendekatan yang terstruktur dan menyeluruh untuk mengevaluasi dan meningkatkan tata kelola (*governance process*), pengendalian (*control*) dan efektivitas proses.

Di HITS, fungsi Internal Audit diemban oleh *Controller and Risk Management Department*.

The Company oversees all Corporate activities with the establishment of good governance culture. Risk management and internal control touch every aspect in the Company both its operations and finance. HITS encourages every existing element to comprehend and empathize to GCG culture. This step is part of the creation of a healthy and sustainable Corporation. It gives added values and solid foundation for the Company to compete and to become top options for clients.

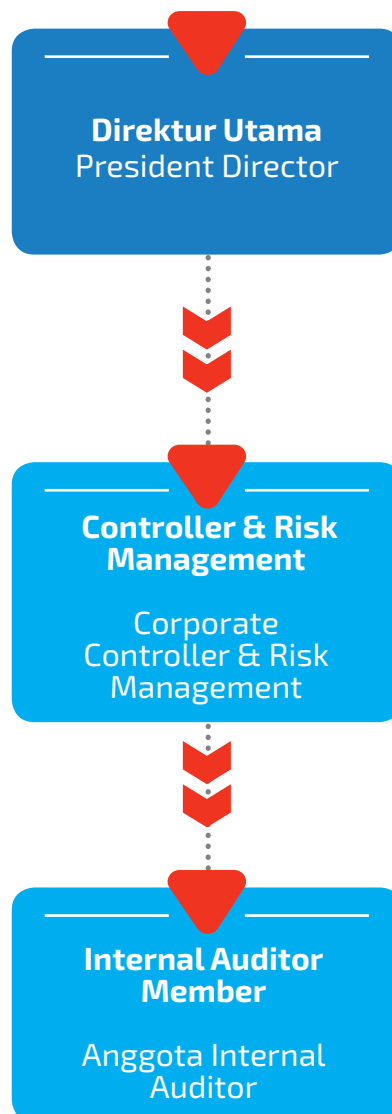
Internal Audit Unit is an independent work unit who is responsible directly to the Board of Directors. Internal Audit Unit is a management partner to boost the realization of GCG. Risk management and the implementation of internal control within the Company's environment is intended to continuously give added value and strong foundation for the Company.

The role of Internal Audit is quite strategic in providing support for the implementation of GCG culture via structured and comprehensive approach for the evaluation and the improvement of governance process, control and process effectiveness.

In HITS, the Internal Audit function is run by the Risk Management and Control Department.

## STRUKTUR DEPARTEMEN PENGAWASAN DAN MANAJEMEN RISIKO

## STRUCTURE OF THE SUPERVISION AND RISK MANAGEMENT DEPARTMENT



Departemen Pengawasan & Manajemen Risiko dipimpin oleh Kepala Departemen yang langsung bertanggungjawab kepada Direktur Utama dengan jabatan *Corporate Controller & Risk Management*.

Department of Risk Monitoring & Management led by Head of Department with its responsible to the President Director with a job title of Corporate Controller & Risk Management.



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**PROFIL CORPORATE CONTROLLER & RISK MANAGEMENT**  
**CORPORATE CONTROLLER & RISK MANAGEMENT PROFILE**

**Kastam Priyatna**

Periode 15 Desember 2015 - sekarang



Berkewarganegaraan Indonesia, berusia 57 tahun, berdomisili di Jakarta. Menjabat sebagai *Corporate Controller & Risk Management* sejak 15 Desember 2015 berdasarkan SK No. 110a/SK/HR-HIT/XII/2015 tanggal 15 Desember 2015. Sebelumnya menjabat sebagai *Accounting Supervisor* Perseroan (1995-1998), *Accounting & Budgeting Manager* Perseroan (1999-2007), dan *GM Finance & Accounting* PT HTC (2008-2015).

Sebelum di Perseroan, pernah bekerja sebagai Senior Auditor di KAP Hadori & Rekan (1985-1989), *Accounting & Finance Manager* PT Kebayoran Inn (1987-1989), *Accounting & Finance Manager* PT Macy (1989-1993), dan Senior Auditor di KAP S. Manan & Rekan (1993-1995).

Kursus dan pelatihan yang pernah diikuti antara lain mengenai perpajakan, akuntansi, *corporate budgeting*, serta lokakarya nasional *tax audit* dan rekonsiliasi fiskal. Menempuh pendidikan di Akademi Akuntansi YKPN Yogyakarta dan meraih gelar Sarjana Muda (1985). Selanjutnya mengambil program Strata 1 Akuntansi di STEI YAI Jakarta (1990-1991), kuliah di UPI YAI Jakarta, meraih gelar Magister Manajemen (2001-2002).

Indonesian citizen, 57 years old, currently resided in Jakarta. Kastam Priyatna serves the *Corporate Controller & Risk Management* since 15 December 2015 bases on the Decision Letter No. 110a/SK/HR-HIT/XII/2015 dated 15 December 2015. He previously served as the Company's *Accounting Supervisor* (1995-1998), *Accounting & Budgeting Manager* (1999-2007) and General Manager for Finance and Accounting at PT HTC (2008-2015).

Prior to joining the Company, he worked as Senior Auditor at KAP Hadori & Rekan (1985-1989); *Accounting & Finance Manager* at PT Kebayoran Inn (1987-1989), *Accounting & Finance Manager* at PT Macy (1989-1993) and Senior Auditor at KAP S. Manan & Rekan (1993-1995).

He participated various courses and training among others on taxation, accountancy, *corporate budgeting* and national symposium on *tax audit* and fiscal reconciliation. He completed his study at Akademi Akuntansi YKPN Yogyakarta and received Diploma (1985). Later, he took undergraduate program in Accounting at STEI YAI Jakarta (1990-1991), receive his Management Magister degree from UPI YAI Jakarta (2001-2002).

### JUMLAH PEGAWAI (AUDITOR INTERNAL) DAN SERTIFIKASI PROFESI

Unit Audit Internal memiliki Piagam Audit Internal sebagai acuan dalam pelaksanaan tugasnya. Berdasarkan Piagam, jumlah pegawai Unit Audit Internal Perseroan sekurang-kurangnya terdiri dari satu orang Ketua dan satu orang anggota. Terhitung sejak tanggal 1 Desember 2017 melalui Surat Keputusan Direksi : No. 005B/SK/Direksi-HIT/XII/2017 Direksi mengubah susunan Unit Audit Internal sebagai berikut:

### NUMBER OF EMPLOYEE (INTERNAL AUDIT) AND CERTIFIED PROFESION

The Internal Audit Charter is the reference for the Unit in performing its tasks. Based on the Charter, number of employee in the Company's Internal Audit Unit at least consists of one Chair and one member. Since the issuance of the Decision Letter No. 005B/SK/Direksi-HIT/XII/2017 dated December 1, 2017 the Board of Directors made changes in the composition of the Internal Audit Unit:

| Susunan Unit Audit Internal Tahun 2018<br>The Composition of the Internal Audit in 2018 |                                                                 |                                  |                                     |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------|-------------------------------------|
| Nama<br>Name                                                                            | Jabatan<br>Position                                             | Sertifikasi<br>Certification     | Jumlah Auditor<br>Number of Auditor |
| Kastam Priyatna                                                                         | Corporate<br>Controller<br>& Risk<br>Management                 | - Qualified Internal Audit (QIA) | 1                                   |
| Putranto Budi Raharjo                                                                   | Anggota<br>Auditor<br>Internal<br>Internal<br>Auditor<br>Member | - Chartered Accountant (CA)      | 1                                   |

Perseroan sesuai dengan Piagam Audit Internal sangat selektif dalam menunjuk dan menetapkan auditor di Unit Audit Internal. Auditor 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 objektif 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.

In accordance to the Internal Audit Charter, the Company is very selective in the appointment and determination of an auditor for the Internal Audit Unit. Auditor must have competence, independence, honesty, objective and significant work experience and match the job requirement as set out by the Company, they are:

1. Head of Internal Audit must have minimum Bachelor degree in economy or in engineering and must have relevant work experience in the field of audit, both internal and external audit.
2. Possesses the integrity and professional behavior, independent, honesty and objective in performing his/her tasks.
3. Possesses knowledge and experience in technical audit and other discipline relevant to his/her tasks.
4. Possesses the knowledge on laws and regulations in the Capital Market and other related laws and regulations.



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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.

### TUGAS DAN TANGGUNG JAWAB

Sesuai dengan Piagam Audit Internal, Unit Audit Internal memiliki tugas dan tanggung jawab sebagai berikut:

1. Menyusun dan melaksanakan rencana kerja Audit Internal Tahunan
2. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan manajemen
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang 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.
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.

5. Proficiency in effective interaction and communication verbally and in written.
6. Meet the profession standards issued by Internal Audit Association.
7. Compliant to Internal Audit Code of Ethics.
8. Maintain the confidentiality of Company's information and/or data related to the implementation of Internal Audit's roles and responsibilities unless mandated based on the laws and regulations or provision or Court decision.
9. Understanding the principles of GCG and risk management.
10. Willingness to always improve knowledge, skills and professional competence.

### DUTIES AND RESPONSIBILITIES

According to the Internal Audit Charter, the Unit's roles and responsibilities includes as follows:

1. To draw up and implement the Internal Audit Annual Plan.
2. To review and evaluate the implementation of internal control and risk management system according to the management policies.
3. Inspection and assessment on the efficiency and effectiveness in finance, accounting, operations, human capital, marketing, information technology and other activities.
4. To provide suggestion for improvement and objective information on the inspected activities on all level of management.
5. To compile audit report and reporting to the President Director and the Board of Commissioner.
6. To monitor, analyze and report the implementation of the recommended follow up improvement.
7. Collaboration with Audit Committee.
8. To compile an evaluation program on the quality of the conducted internal audit.
9. Special inspection if needed.

### KEGIATAN UNIT INTERNAL AUDIT

Internal Audit selama 2018 telah melakukan kegiatan di lingkup Perseroan dan anak usaha dengan rincian sebagai berikut:

### INTERNAL AUDIT UNIT'S ACTIVITIES

In 2018, Internal Audit has organized the following activities in the Company and subsidiaries' scope:

| No. | Objek Audit   Audit Object                                         |                                                                               | Mulai Start | Selesai Finish | Jumlah Temuan Number of Findings |
|-----|--------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------|----------------|----------------------------------|
| 1   | Audit Operasional Proses Penanganan Klaim Pelanggan di PT HTK.     | Audit on the Operational Process of Customer Claim Handling in PT HTK         | Mar 2018    | Jul 2018       | 2 (dua)                          |
| 2   | Audit Operasional Kapal Semar 81, 82, dan 83.                      | Audit on Vessels Operations of Semar 81, 82 and 83                            | May 2018    | Aug 2018       | 2 (dua)                          |
| 3   | Audit Investigasi Kerusakan Kapal Semar 82.                        | Audit of Damage Investigation on armada Semar 82                              | May 2018    | Aug 2018       | 6 (enam)                         |
| 4   | Audit Operasional Kapal, Procurement dan komersial kapal Ekaputra. | Audit on Vessels Operations, Procurement and Commercial of armada Ekaputra    | Aug 2018    | Sept 2018      | 4 (empat)                        |
| 5   | Audit Operasional Kapal, Procurement dan Komersial kapal Triputra. | Audit on Vessels Operations, Procurement and Commercial of armada Triputra    | Aug 2018    | Sept 2018      | 6 (enam)                         |
| 6   | Audit Operasional Kapal, dan Komersial di kapal Dewi Arimbi.       | Audit on Vessels Operations, Procurement and Commercial of armada Dewi Arimbi | Oct 2018    | Dec 2018       | 6 (enam)                         |

### PIHAK YANG MENGANGKAT DAN MEMBERHENTIKAN KETUA UNIT AUDIT INTERNAL

Ketua Unit Audit Internal diangkat dan diberhentikan oleh Direktur Utama. Pengangkatan dilakukan Direktur Utama setelah auditor memenuhi persyaratan sesuai dengan Piagam Audit Internal. Direktur Utama juga dapat memberhentikan ketua Unit Audit Internal, setelah mendapat persetujuan Dewan Komisaris. Pemberhentian dilakukan jika dianggap yang bersangkutan tidak cakap atau gagal dalam menjalankan tugas.

### AUTHORIZED PARTY TO APPOINT AND DISMISS HEAD OF INTERNAL AUDIT UNIT

Head of Internal Audit Unit is appointed and dismissed by the President Director. The President Director will appoint an Auditor once he/she meets requirements according to the Internal Audit Charter. The President Director also has the authority to dismiss Audit Internal Unit based on the approval from the Board of Commissioners. Dismissal is conducted if the Unit is incompetent or fails to perform its duties.



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