

Komite Audit

Audit Committee

Komite Audit diangkat oleh dan bertanggungjawab langsung kepada Dewan Komisaris dengan tugas utama, yaitu membantu Dewan Komisaris dalam memenuhi tugasnya mengawasi hal-hal yang terkait dengan kecukupan pelaporan dan pengungkapan laporan keuangan serta memantau perencanaan dan pelaksanaan program investasi dan tugas lainnya seperti yang tercantum dalam Piagam Komite Audit.

Pembentukan Komite Audit bertujuan untuk memastikan efektivitas sistem pengendalian intern dan pemenuhan prinsip tata kelola yang baik berdasarkan POJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

PEDOMAN KERJA KOMITE AUDIT

Dalam melaksanakan fungsi dan perannya, Komite telah dilengkapi Pedoman Kerja dalam Piagam Komite Audit berdasarkan Surat Keputusan Dewan Komisaris No. 005/SK/Dekom-HIT/V/2018 tanggal 18 Mei 2018 tentang Penetapan Susunan Anggota Komite Audit dan Manajemen Risiko. Dokumen tersebut disusun berdasarkan peraturan perundang-undangan yang berlaku.

Piagam Komite Audit mencakup keanggotaan, persyaratan keanggotaan termasuk persyaratan kompetensi dan independensi, wewenang dan tanggung jawab, tugas dan fungsi, rencana kerja dan anggaran, rapat-rapat, pelaporan, masa jabatan, penghasilan anggota serta evaluasi kinerja.

Piagam Komite Audit menguraikan tentang:

1. Persyaratan Profesional
2. Kewajiban
3. Tugas, Tanggung Jawab dan Wewenang
4. Rapat dan Pertemuan
5. Pelaporan
6. Penilaian Kerja

The Audit Committee is appointed by and directly responsible to the Board of Commissioners with the primary duty of assisting the Board of Commissioners overseeing matters related to the adequacy of reporting and disclosure of financial statements as well as monitoring the planning and implementation of investment programs and other duties as stated in the Audit Committee Charter.

The establishment of the Audit Committee aims to ensure the effectiveness of the internal control system and the fulfillment of good governance principles based on the POJK No. 55/POJK.04/2015 of 2015 on the Establishment and Implementation Guidelines of the Audit Committee.

GUIDELINES OF THE AUDIT COMMITTEE

In performing its functions and roles, the Committee has been furnished with the Working Guidance of the Audit Committee Charter based on the Decision Letter of the Board of Commissioners No. 005/SK/Dekom-HIT/V/2018 dated May 18, 2018 on the Establishment of Members of the Audit Committee. The document is prepared under the applicable laws and regulations.

The Charter of the Audit Committee includes membership, membership requirements including competence and independence requirements, powers and responsibilities, duties and functions, work plans and budgets, meetings, reporting, tenure, member income and performance evaluations.

The Charter of the Audit Committee describes:

1. Professional Requirements
2. Liability
3. Duties, Responsibilities and Authorities
4. Meetings and Meetings
5. Reporting
6. Working Assessment

INDEPENDENSI KOMITE AUDIT

Seluruh anggota Komite merupakan pihak independen dan berasal dari eksternal yang memiliki komitmen dan integritas yang tinggi, kemampuan dan keahlian sesuai bidang pekerjaannya untuk mendukung terselenggaranya tata kelola yang sehat serta telah memenuhi persyaratan yang ditetapkan dalam Peraturan Bapepam LK No. IX.I.5 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

INDEPENDENCE OF THE AUDIT COMMITTEE

All members of the Committee are independent and external parties with high commitment and integrity, competence and expertise in their field of work to support the implementation of sound governance and fulfill the requirements stipulated in Bapepam-LK Regulation no. IX.I.5 on the Formation and Implementation Guidelines of the Audit Committee.

TABEL INDEPENDENSI KOMITE AUDIT
Table of Audit Committee Independency

ASPEK INDEPENDENSI Independence Aspect

Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi
Having no financial relationship with the Board of Commissioners and the Board of Directors

Tidak memiliki hubungan kepengurusan di Perseroan, maupun perusahaan afiliasi
Having no management relationship in the Company, nor affiliated companies

Tidak memiliki hubungan kepemilikan saham perusahaan
Having no share ownership relationship in the Company

Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau sesama anggota Komite audit
Having no family relationship with the Board of Commissioners, Board of Directors and/or other members of the Audit Committee

Tidak menjabat sebagai pengurus partai politik, pejabat pemerintah daerah
Not serving as a political party official, a local government official

TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT

TUGAS KOMITE AUDIT

1. Menelaah laporan keuangan Perseroan, proyeksi, informasi keuangan lainnya dan memenuhi persyaratan tata kelola Perusahaan sebelum dipublikasikan.
2. Menelaah ketaatan Perseroan terhadap peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan lainnya yang berhubungan dengan kegiatan Perseroan.
3. Melaporkan kepada Dewan Komisaris berbagai risiko yang dihadapi Perseroan dan pelaksanaan pengendalian manajemen risiko oleh Direksi.
4. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan yang berkaitan dengan keadaan Perseroan.

DUTIES AND RESPONSIBILITIES OF THE AUDIT COMMITTEE

THE DUTY OF THE AUDIT COMMITTEE

1. Review the Company's financial statements, projections, other financial information and meet corporate governance requirements prior to publication.
2. Reviewing the Company's compliance with laws and regulations in the Capital Market and other laws and regulations relating to the Company's activities.
3. Report to the Board of Commissioners on the various risks faced by the Company and the implementation of risk management by the Board of Directors.
4. Review and report to the Board of Commissioners on complaints relating to the circumstances of the Company.

TANGGUNG JAWAB KOMITE AUDIT

1. Melakukan *overview* terhadap laporan Direksi kepada Dewan Komisaris dan mengidentifikasi hal-hal yang memerlukan perhatian Dewan Komisaris.
2. Memberikan masukan secara profesional dan independen yang dapat membantu pengambilan keputusan Dewan Komisaris.
3. Menelaah pelaksanaan pemeriksaan oleh Auditor Internal.
4. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan.

WEWENANG KOMITE AUDIT

1. Mengakses catatan atau informasi tentang karyawan, dana, aset serta sumber daya Perseroan lainnya yang berkaitan dengan pelaksanaan tugasnya. Yang dimaksud dengan aset Perseroan antara lain kapal-kapal dan peralatan pendukung operasional.
2. Dalam melaksanakan kewenangannya, Komite Audit wajib bekerja sama dengan pihak yang melaksanakan fungsi internal audit.
3. Memberi pendapat dan rekomendasi kepada Dewan Komisaris dalam pengangkatan Kepala Auditor Internal.
4. Memberikan pendapat dan rekomendasi kepada Dewan Komisaris dalam penetapan Auditor Eksternal/Kantor Akuntan Publik yang akan ditunjuk dalam RUPS.

LAPORAN PELAKSANAAN KEGIATAN KOMITE

Melalui penyelenggaraan rapat selama tahun 2017, Komite Audit telah melakukan *review*, evaluasi dan pemantauan sesuai dengan lingkup tugas dan tanggungjawabnya, meliputi:

- Kinerja Perusahaan
- Pengendalian Internal
- Manajemen Risiko

Sepanjang tahun 2017, Komite Audit sebagai Komite Penunjang Dewan Komisaris telah melakukan evaluasi atas realisasi rencana audit tahunan oleh Internal Audit dalam rangka perbaikan kualitas pemeriksaan.

AUDIT COMMITTEE RESPONSIBILITY

1. An overview of the Board of Directors' report to the Board of Commissioners and identify matters that require the attention of the Board of Commissioners.
2. Provide professional and independent feedback that can assist decision making of the Board of Commissioners.
3. Review the implementation of the examination by the Internal Auditor.
4. Maintaining the confidentiality of Company documents, data and information.

AUTHORITY OF THE AUDIT COMMITTEE

1. Access records or information about employees, funds, assets and other Company resources related to the performance of their duties. the assets of the Company, among others, ships and operational support equipment.
2. In exercising its authority, the railway shall cooperate with the party performing the internal audit function.
3. Provide opinions and recommendations to the Board of Commissioners in the appointment of the Head of the Internal Auditor.
4. Provide opinions and recommendations to the Board of Commissioners in the determination of the External Auditor/Public Accountant Office to be appointed in the GMS.

REPORT ON THE ACTIVITIES OF THE COMMITTEE

Through the holding of meetings during 2017, the Audit Committee has reviewed, evaluated and monitored in accordance with its scope of duties and responsibilities, including:

- Company performance
- Internal control
- Risk management

Throughout 2017, the Audit Committee as a Supporting Committee of the Board of Commissioners has evaluated the realization of the annual audit plan by the Internal Audit in order to improve the quality of inspection.

EVALUASI KINERJA

Sesuai dengan Piagam Komite Audit, kinerja Komite Audit dievaluasi setiap 1 (satu) tahun sekali oleh Dewan Komisaris. Metode penilaian kinerja tersebut berdasarkan pada realisasi dan penyelesaian program kerja yang telah tersusun dalam rencana kerja dan anggaran tahunan Komite Audit.

Penilaian juga dilakukan atas saran, rekomendasi dan masukan yang diberikan oleh Komite Audit terkait penyempurnaan *soft structure* pendukung pelaksanaan audit, pelaksanaan dan peningkatan efektivitas audit dan sistem pengendalian internal serta kepatuhan terhadap perundangan yang berlaku. Hasil penilaian tersebut menjadi bahan pertimbangan Dewan Komisaris untuk mengangkat kembali dan/atau memberhentikan anggota Komite Audit untuk periode jabatan berikutnya.

PERFORMANCE EVALUATION

In accordance with the Charter of the Audit Committee, the performance of the Audit Committee is evaluated once every 1 (one) year by the Board of Commissioners. The performance appraisal method is based on the realization and completion of work programs that have been compiled in the Audit Committee's work plan and annual budget.

Assessment is also conducted on suggestions, recommendations and inputs provided by the Audit Committee regarding the improvement of soft-structure supporting the implementation of audit, implementation and improvement of audit effectiveness and internal control system and compliance with prevailing laws. The result of the assessment becomes the consideration of the Board of Commissioners to re-appoint and/or dismiss the members of the Audit Committee for the next term of office.

EVALUASI KINERJA KOMITE AUDIT Audit Committee Performance Evaluation

KEGIATAN Agenda		TARGET	REALISASI Realization	%
Rapat Kinerja	Performance Meeting	12x	12x	100%
Rapat Strategis	Strategic Meeting	11x	11x	100%
Mereview Laporan Keuangan 2016	Reviewing the 2016 Financial Statement	1x	1x	100%
Menyiapkan Draft Surat Dewan Komisaris	Preparing the Board of Commissioners Letter Draft	4x	6x	150%
Rapat Koordinasi dengan Auditor Internal	Coordination Meeting with Internal Auditor	4x	6x	150%
Rapat koordinasi dengan KAP	Coordination meeting with KAP	2x	2x	100%
Rapat Kerja Pengawasan dengan Manajemen Operasi	Supervision Working Meeting with Operation Management	5x	6x	120%
Kunjungan Operasional ke kapal	Operation Visit to Vessel	2x	5x	250%

FREKUENSI PERTEMUAN/RAPAT DAN TINGKAT KEHADIRAN DAN AGENDA RAPAT

Sebagaimana ditetapkan dalam Piagam Komite Audit, Komite dapat mengadakan rapat setiap saat. Komite Audit mengadakan pertemuan secara berkala dengan manajemen yang relevan dengan tugas dan tanggung jawab Komite Audit.

Sesuai dengan POJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, dinyatakan bahwa Komite Audit mengadakan rapat secara berkala paling kurang satu kali dalam 3 bulan (4 kali setahun).

Selama tahun 2017, Komite Audit melaksanakan 12 kali rapat dengan agenda sebagai berikut:

MEETING FREQUENCY, ATTENDANCE, AND MEETING AGENDA

As established in the Audit Committee Charter, the Committee may convene meetings at any time. The Audit Committee holds regular meetings with management that are relevant to the duties and responsibilities of the Audit Committee.

In accordance with POJK No. 55/POJK.04/2015 on the Establishment and Guidance of the Implementation of the Audit Committee, it is stated that the Audit Committee holds meetings at least once every 3 months (4 times a year).

During 2017, the Audit Committee conducts 12 meetings with the agenda as follows:

AGENDA RAPAT KOMITE AUDIT Audit Committee Meetings Agenda	
NO	AGENDA RAPAT Meetings Agenda
1	Penjelasan Manajemen tentang Klaim Asuransi Management Explanation on Insurance Claim
2	Mengumpulkan Data untuk Annual Report 2016 Collecting Data for Annual Report 2016
3	Hasil Audit KAP KAP (Public Accounting Firm) Audit Result
4	Analisa Kelayakan Bisnis Kapal Vessel Business expediency Analysis
5	Menyiapkan Evaluasi KAP, Laporan Keuangan 2016 dan Penunjukan KAP untuk Audit Tahun Buku 2017 Preparing KAP Evaluation, Financial Report 2016 and KAP Appointment for Audit in Book Year 2017
6	Presentasi Proposal Investasi Kapal Prospero dan Sinar Jogya Presentation of Investment Proposal of Prospero and Sinar Jogya Ship
7	Pembahasan Sebab Kerusakan Kapal Discussion of Damage of Vessel
8	Pembahasan Penjualan Kapal Discussion on Sales of Vessel
9	PMS Kapal PT HTK PMS of PT HTK's Ship
10	Docking dan PMS Kapal PT HTC Docking and PMS of PT HTC Ship
11	Tim Konsultasi GCG GCG Consulting Team
12	Menyiapkan Rencana Kerja KA 2018 Preparing the 2018 Working Plan of KA



KEBIJAKAN REMUNERASI KOMITE AUDIT

Mengacu pada Piagam Komite Audit, penghasilan anggota Komite Audit ditetapkan oleh Dewan Komisaris dengan memperhatikan kemampuan Perseroan. Dan diberikan tunjangan seperti Jamsostek dan kesehatan.

REMUNERATION POLICY OF AUDIT COMMITTEE

Referring to the Charter of the Audit Committee, the income of members of the Audit Committee is determined by the Board of Commissioners with due regard to the Company's ability. And Jamsostek and health insurance.



