

# Komite Audit

## The Audit Committee

**Tugas utama Komite Audit adalah memberikan pendapat independen dan profesional kepada Dewan Komisaris berkenaan dengan kegiatan kepatuhan, efektivitas pelaksanaan tata kelola Perusahaan, audit internal, audit eksternal dan pelaporan keuangan Perseroan.**

Main task of Audit Committee is to provide independent and professional opinion to the Board of Commissioners in relations to compliance, the effectiveness of the Corporate Governance implementation, internal audit, external audit and the Company's financial reporting.

Dewan Komisaris Perseroan membentuk Komite Audit berdasarkan Surat Keputusan Dewan Komisaris No. 026/Dekom-HIT/III/2014 tanggal 20 Maret 2014 tentang Pembentukan Anggota Komite Audit. Pembentukan Komite Audit merupakan bagian yang tidak terpisahkan dari upaya HITS untuk memastikan efektivitas sistem pengendalian internal dan melaksanakan prinsip tata kelola perusahaan yang baik, yaitu transparansi, akuntabilitas, pertanggungjawaban, independensi, kesetaraan dan kewajaran.

Pembentukan ini juga mengacu pada POJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit serta Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas dan Anggaran Dasar Perseroan.

Komite Audit menjalankan tugas berdasarkan mandat yang ditetapkan dengan Keputusan Dewan Komisaris. Tugas utama Komite Audit adalah memberikan pendapat independen dan profesional kepada Dewan Komisaris berkenaan dengan kegiatan kepatuhan, efektivitas pelaksanaan tata kelola perusahaan, audit internal, audit eksternal dan pelaporan keuangan Perseroan. Komite ini bertanggung jawab langsung kepada Dewan Komisaris yang bekerja secara independen.

### KOMPOSISI DAN PROFIL KOMITE AUDIT

Komposisi Komite Audit terdiri dari 1 (satu) orang Ketua dan 2 (dua) orang anggota yang memiliki pengetahuan dan pengalaman di bidang audit, akuntansi, keuangan dan tatakelola yang baik. Profil Komite Audit dapat dilihat di bawah ini:

The Board of Commissioners established the Audit Committee based on the Decree of the Board of Commissioners No. 026/Dekom-HIT/III/2014 dated 20 March 2014 on the Establishment of Audit Committee. It is an integral part of HITS's efforts to ensure the effectiveness of internal controlling system and implementation of GCG namely transparency, accountability, responsibility, independence, equality and fairness.

This establishment also refers to the POJK No. 55/POJK.04/2015 on the Establishment and Work Guidelines for Audit Committee and to the Law No. 40 of 2007 on Limited Liability Company and Article of Association.

Audit Committee performs its duties based on the mandated set out by the Board of Commissioners. Main task of the Committee Audit is to provide independent and professional opinion to the Board of Commissioners in relations to compliance, the effectiveness of the Corporate Governance implementation, internal audit, external audit and the Company's financial reporting. Audit Committee is an independent organ and is directly responsible to the Board of Commissioner.

### COMPOSITION AND PROFILE OF THE AUDIT COMMITTEE

The Committee consists of 1 (one) Chairman and 2 (two) members with knowledge and experience in audit, accounting, finance and good corporate governance. The Audit Committee profile can be seen in the following:



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**JT Duma**  
Anggota | Member

**Arief Rudianto**  
Ketua | Chairman

**HM Roy Sembel**  
Anggota | Member

### Arief Rudianto

**Ketua** | Chairman

Periode 18 Mei 2018 - sampai sekarang.

Telah disampaikan pada Profil Komisaris sebagai Komisaris Independen dan beliau juga menjabat sebagai Ketua Komite Audit Perseroan.

Previously presented on the Profile of Commissioner as Independent Commissioner and He also serves as the Company's Chairman of Audit Committee

### HM Roy Sembel

**Anggota** | Member

Periode 18 Mei 2018 - sampai sekarang.

Berkewarganegaraan Indonesia, berdomisili di Jakarta. Menjabat sebagai Anggota Komite Audit berdasarkan SK Dewan Komisaris No. 005/SK/Dekom-HIT/V/2018. Sebelumnya menjabat sebagai Komisaris Independen di Perusahaan pada 2013 - 2018.

Indonesian citizen, lives in Jakarta. He sits as a member of Audit Committee based on the Decision Letter of the Board of Commissioner No. 005/SK/Dekom-HIT/V/2018. Previously, he served as the Company's Independent Commissioner from 2013 - 2018.

Menempuh pendidikan program S1 di FMIPA/Statistika Institut Pertanian Bogor (IPB), program S2 (MBA) bidang *Management and Finance* di Erasmus University Rotterdam dan University of Pennsylvania (Philadelphia, AS), serta program S3 (*Doctoral Program*) bidang *Corporate Finance* di University of Pittsburgh, AS.

Graduated as Bachelor of Science from the Faculty of Mathematics and Science/Statistics at Institut Pertanian Bogor (IPB), completed his post-graduate program (MBA) in Management and Finance at Erasmus University Rotterdam and University of Pennsylvania (Philadelphia, US) and Doctoral Program in Corporate Finance at the University of Pittsburgh, US.

Berbagai jabatan penting pernah disandangnya, yaitu Dekan IPMI *International Business School*, Dekan UPH *Business School*, Direktur Program Pasca Sarjana UPH, Dekan Fakultas Ekonomi Universitas Multimedia Nusantara, Direktur Program MM Keuangan Universitas Bina Nusantara.

Beliau juga menjabat sebagai Komisaris Independen dan Ketua Komite Pemantau Risiko Bank Niaga, Konsultan *Senior McKinsey & Co Indonesia*, *Senior Counselor, Vriens & Partner*.

### JT Duma

**Anggota | Member**

Periode 1 Juli 2012 - sampai sekarang.

Berkewarganegaraan Indonesia, berdomisili di Jakarta. Menjabat sebagai Anggota Komite Audit sejak 18 Mei 2018 berdasarkan SK Dewan Komisaris No. No.005/SK/Dekom-HIT/V/2018 dan sebelumnya sebagai anggota Komite Audit pada tanggal 1 Juli 2012 berdasarkan SK Dewan Komisaris No. 006/Dekom-HIT/VII/2012, tanggal 1 Juli 2012, dan SK Dewan Komisaris No. 026/Dekom-HIT/III/2014, tanggal 20 Maret 2014, tentang Pembentukan Anggota KA.

Bergabung dengan Perseroan mulai Januari 2009. Juga sebagai KNR hingga 30 November 2015.

Lulus sebagai Sarjana Ekonomi dari Universitas Kristen Indonesia (UKI) tahun 1974, dan menempuh program Magister Manajemen di LPMI Jakarta tahun 2004.

He held various important positions, namely the Dean of IPMI *International Business School*, Dean of UPH *Business School*, Director of the UPH Graduate Program, Dean of the Faculty of Economics, Multimedia Nusantara University, MM Finance Director of Bina Nusantara University.

He also served as Independent Commissioner and Chairman Risk Monitoring Committee at Bank Niaga, Senior Consultant at *McKinsey & Co. Indonesia*, Senior Counselor at *Vriens & Partner*.

Indonesian citizen, domiciled in Jakarta, serving as Member of Audit Committee since May 18, 2018 based on the Board of Commissioners Decree No.005/SK/Dekom-HIT/V/2018 dated May 18, 2018. Previously as Member of Audit Committee based on the Board of Commissioners Decree No. 006/Dekom-HIT/VII/2012 dated July 1, 2012, and Decree of the Board of Commissioners No. 026/Dekom-HIT/III/2014 dated March 20, 2014 regarding the Establishment of Audit Committee Member.

Joined the The Company in January 2009 as well as the Nomination and Remuneration Committee until November 30, 2015.

Graduated as a Bachelor of Economics from Universitas Kristen Indonesia (UKI) in 1974 and enrolled in the Master of Management program in LPMI Jakarta in 2004.



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Program Pelatihan atau Orientasi Komite Audit Training or Orientation for Audit Committee				
No	Tanggal Date	Tema Theme	Tempat Place	Tempat Place
Arief Rudianto				
Telah tercantum pada Pelatihan Dewan Komisaris pada hal 186 Has been stated in the Board of Commissioners Training on page 186				
HM Roy Sembel				
Telah tercantum pada hal 185 Listed on page 185				
JT Duma				
1	23 Jan 2018	<i>In House Training: Finance for Non Finance Executive</i>	Jakarta	PT HIT Tbk
2	28 Feb 2018	<i>In House Training: Becoming Reliable Partner - An Inside - Out Approach</i>	Jakarta	PT HIT Tbk
3	18 Jul 2018	<i>In House Training "Finance &amp; Leadership Program"</i>	Jakarta	PT HIT Tbk
4	1 Nov 2018	Distribusi dan Pemanfaatan LNG Skala Kecil	Jakarta	SKK Migas

## INDEPENDENSI ANGGOTA KOMITE AUDIT

Pembentukan Komite Audit yang dilakukan oleh Perseroan mengacu pada Peraturan Bapepam LK No. IX.1.5 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Komite ini bersifat independen dan keseluruhan anggotanya merupakan pihak independen yang berasal dari eksternal perusahaan dan memiliki komitmen serta integritas yang tinggi.

Latar belakang dan kemampuan para anggota Komite Audit yang memiliki kemampuan dan keahlian sesuai bidang pekerjaannya.

## INDEPENDENCE OF AUDIT COMMITTEE MEMBER

The establishment of Audit Committee refers to Bapepam-LK Regulation No. IX.1.5 on the Establishment and Work Manuals of the Audit Committee. Audit Committee is independent in nature and all its members are independent external parties, has strong commitment and high integrity with complete background and skills relevant to its tasks.

Background and ability of Audit Committee members who have the ability and expertise according to their field of work.



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Pernyataan Tentang Independensi Komite Audit Statement on the Independence of the Audite Committee			
Aspek Independensi Independence Aspect	Arief Rudianto	HM Roy Sembel	JT Duma
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 dan tanggung jawab Komite Audit diatur dalam Pedoman Komite Audit yang secara garis besar memuat tujuan, fungsi dan tanggung jawab Komite Audit, yaitu:

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.

## ROLES AND RESPONSIBILITIES OF AUDIT COMMITTEE

Roles and responsibilities of Audit Committee is governed in the Audit Committee Charter which outline its objectives, functions and responsibilities:

1. To analyze the Company's financial report, projection, other financial information and to ensure it meets the requirements of GCG before publication.
2. To analyze Company's compliance towards laws and regulations of Capital Market and other laws and regulations related to the Company's activities.
3. To submit report to the Board of Commissioners the various risk the Company's may face and the implementation of risk management control by the Board of Directors.

4. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan yang berkaitan dengan keadaan Perseroan.
5. Melakukan *overview* terhadap laporan Direksi kepada Dewan Komisaris dan mengidentifikasi hal-hal yang memerlukan perhatian Dewan Komisaris.
6. Memberikan masukan secara profesional dan independen yang dapat membantu pengambilan keputusan Dewan Komisaris.
7. Menelaah pelaksanaan pemeriksaan oleh Auditor Internal.
8. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan.

Selain tugas dan tanggung jawab, Komite ini juga memiliki kewenangan:

1. Mengakses catatan atau informasi tentang karyawan, dana, aset serta sumber daya Perseroan lainnya yang berkaitan dengan pelaksanaan tugasnya.
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.

### KEGIATAN KOMITE AUDIT

Komite Audit membantu Dewan Komisaris melaksanakan fungsi pengawasan dan pemberian nasihat yang diaplikasikan dalam bentuk rapat berkala, sekurang-kurangnya sekali dalam sebulan. Komite Audit juga mengadakan rapat periodik dengan auditor internal sekurang-kurangnya sekali dalam tiap triwulan dan rapat dengan auditor eksternal sekurang-kurangnya dua kali selama periode audit atau lebih disesuaikan dengan kebutuhan.

Pada tahun buku 2018, Komite Audit melalui penyelenggaraan rapat telah melakukan review, evaluasi dan pemantauan sesuai dengan lingkup tugas dan tanggung jawabnya, yang meliputi Kinerja Perusahaan, Pengendalian Internal serta Manajemen Risiko.

4. To analyze and report to the Board of Commissioners on complaints related to the condition of the Company.
5. Overview the Board of Directors' report to the Board of Commissioners and identify things that requires the attention of the Board of Commissioner
6. To provide professional and independent inputs that may assist the decision making process by the Board of Commissioners.
7. To analyze the inspection activity by Internal Audit.
8. To keep the Company's confidential record, data and information

In addition to its roles and responsibility, the Committee also has the authority to:

1. Access records and information on employees, Company's assets and other resources in relation to its duties.
2. In executing its authority, the Audit Committee is mandated to collaborate with the internal audit.
3. To provide opinion and recommendation to the Board of Commissioner on the appointment of Head of Internal Audit.
4. The Board of Commissioners in the determination of the External Auditor/Public Accountant Office to be appointed at the GMS to be appointed in the GMS.

### AUDIT COMMITTEE ACTIVITY

The Committee provides assistance to the Board of Commissioners in performing its supervisory role and advisory role in the routine meeting, minimal once in every month. Audit Committee also holds periodic meetings with internal audit at least once in every three months and meetings external audit at least twice within the audit period or more if necessary.

In Financial Year of 2018, Audit Committee through series of meetings has conducted reviews, evaluations, and monitoring according to its scope of duty and its responsibility namely Company's Performance, Internal Control and Risk Management.

Kegiatan Komite tertuang dalam Agenda Rapat sepanjang 2018, yakni:

Committee's activities can be viewed in the following table of Meeting Agenda throughout 2018

Agenda Rapat Komite Audit Agenda of Audit Committee Meetings			
No.	Tanggal Rapat Meeting Date	Agenda Rapat Meeting Agenda	
1	8 Jan 2018	Operasional kapal <i>Offshore</i>	Offshore vessel operations
2	22 Jan 2018	Dokumen Impor Kapal	Ship Import Documentl
3	5 Feb 2018	Klaim Asuransi Kapal	Ship Insurance Claims
4	15 May 2018	Operasional Kapal <i>Dredging</i>	Dredging Ship Operations
5	28 Jun 2018	Pengarahan Komite Baru	New Committee Briefing
6	26 Jul 2018	Keuangan Perusahaan dan Komite Manajemen Risiko	Corporate Finance and Committees Risk management
7	5 Aug 2018	Operasional Kapal <i>Dredging</i>	Dredging Ship Operations
8	23 Aug 2018	Revisi Angsuran	Installment Revision
9	3 Sept 2018	Operasional Perusahaan	Company Operations
10	27 Sept 2018	Operasional Kapal <i>Dredging</i>	Dredging Ship Operations
11	28 Oct 2018	<i>Business Plan</i>	Business Plan
12	5 Nov 2018	Pemberian Nasihat Dewan Komisaris ke Direksi	Board of Commissioner advice to Board of Directors



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## EVALUASI KINERJA

Kinerja Komite Audit dievaluasi setiap 1 (satu) tahun sekali oleh Dewan Komisaris berdasarkan Piagam Komite Audit. Penilaian kinerja dilakukan berdasarkan 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

The performance of Audit Committee is evaluated once a year by the Board of Commissioners based on the Audit Committee Charter. Performance assessment is conducted based on the realisation and completion of work program compiled in its annual work plan and budget.

Assessment also conducted based on the proposals, recommendations and inputs provided by the Audit Committee related to the improvement of audit supporting soft structure, implementation and improvement of the audit effectiveness and internal controlling system as well as compliance to the prevailing laws and regulations. The assessment results is the basis of consideration for the Board of Commissioners to re-appoint and/or dismiss the member Audit Committee for the next period.

Evaluasi Kinerja Komite Audit Audit Committee Performance Evaluation			
Kegiatan   Agenda	Target	Realisasi Realization	%
Rapat Kinerja   Performance Meeting	12x	12x	100%
Rapat Strategis   Strategic Meeting	12x	12x	100%
Mereview Laporan Keuangan 2018 Reviewing the 2018 Financial Statement	1x	1x	100%
Menyiapkan Draft Surat Dewan Komisaris Preparing the Board of Commissioners Letter Draft	4x	5x	125%
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	4x	5x	125%
Kunjungan Operasional ke kapal Operation Visit to Vessel	2x	4x	200%



## FREKUENSI PERTEMUAN DAN TINGKAT KEHADIRAN RAPAT KOMITE AUDIT

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 1 (satu) kali dalam 3 (tiga) bulan (4 (empat) kali setahun).

Selama tahun 2018, Komite Audit melaksanakan 12 (dua belas) kali rapat dengan tingkat kehadiran masing-masing anggota sebagai berikut:

## MEETING FREQUENCY AND LEVEL OF ATTENDANCE OF THE AUDIT COMMITTEE MEETING

As stipulated in the Audit Committee Charter, the Committee can call on a meeting at any time. The Committee holds routine meeting with management relevant to the Committee's roles and responsibilities.

According to the POJK No. 55/POJK.04/2015 on the Establishment and Work Manuals of the Audit Committee which stated that Audit Committee should hold regular meeting of at least once in every three months (four times in one year)

Throughout 2018, the Committee has organized 12 (twelve) meetings with the following level of attendance of each member:

Tingkat Kehadiran Rapat Komite Audit Audit Committee Meetings Attendance Rate					
Nama Name	Jabatan Position	Periode Period	Jumlah Rapat Number of Meetings	Kehadiran Attendance	%
Sumardjono	Ketua Komite Audit Chairman	Jan - Mei 2018 Jan- May 2018	5x	5x	100%
Tri Ashadi	Anggota Member	Jan - Mei 2018 Jan- May 2018	5x	5x	100%
Arief Rudianto	Ketua Komite Audit Chairman	Mei - Des 2018 May - Dec 2018	7x	7x	100%
HM Roy Sembel	Anggota Member	Jan - Des 2018 Jan - Dec 2018	12x	12x	100%
JT Duma	Anggota Member	Jan - Des 2018 Jan - Dec 2018	12x	12x	100%



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