

Laporan Singkat Pelaksanaan Kegiatan Internal Audit Tahun 2019**Program Kerja Internal Audit**

Program Kerja Pemeriksaan Tahunan Internal Audit adalah sebagai berikut:

1. *Review* Perencanaan dan pelaksanaan pengelolaan SDM di PT TIMAH Tbk.
2. *Review* pengelolaan *Performance Management System* (PMS).
3. *Monitoring* tindak lanjut rekomendasi audit.
4. *Review* tata kelola pelaksanaan fungsi internal audit di Anak Perusahaan PT TIMAH Tbk.
5. Pemeriksaan efektivitas dan efisiensi pengolahan dan peleburan biji timah di Unit Metalurgi.
6. Pemeriksaan tata kelola Pemasaran PT TIMAH Tbk dan Anak Perusahaan.
7. *Review* kerja sama antara PT TIMAH Tbk dengan Smelter swasta.
8. *Review* pengelolaan *cashflow* di keuangan.
9. Kegiatan fasilitasi, konsultasi dan pendampingan.
10. *Monitoring* GCC (LHKPN, Gratifikasi, WBS, Implementasi FCP).
11. Kegiatan fasilitasi, konsultasi dan pendampingan.
12. *Monitoring* dan *review* SOP di PT TIMAH Tbk.
13. Audit SMM ISO 9001:2015 Wilayah Kepulauan Riau dan Riau Semester 1.
14. Audit SMM ISO 9001:2015 wilayah Kepulauan Riau dan Riau Semester 2.
15. Audit SMM ISO 9001:2015 Unit Metalurgi Mentok Wilayah Operasional Bangka Belitung Semester 1.
16. Audit SMM ISO 9001:2015 Unit Metalurgi Mentok Wilayah Operasional Bangka Belitung Semester 2.
17. Audit ISO 14001:2015 Unmet & OHSAS Wilayah Operasional Kepulauan Riau dan Riau.
18. Audit ISO 14001:2015 Unmet & OHSAS Wilayah Operasional Kepulauan Bangka Belitung.
19. *Stocktaking* BLTWIP per 30 Juni 2019.
20. *Stocktaking* BLTWIP per 31 Desember 2019.

Pelaksanaan Kegiatan Internal Audit

Selama tahun 2019, Satuan Pengawasan Internal telah melaksanakan kegiatan audit berdasarkan rencana audit yang telah disusun sebelumnya untuk selanjutnya hasil audit tersebut akan ditindaklanjuti dan dijadikan salah satu bahan untuk melakukan perbaikan yang berkelanjutan. Adapun realisasi atas Program Kerja Pemeriksaan Tahunan Satuan Pengawasan Internal adalah sebagai berikut:

1. Rivi kerja sama antara PT TIMAH Tbk dengan *Smelter* Swasta.
2. Pemeriksaan efektivitas dan efisiensi pengolahan dan peleburan bijih timah di Un.
3. Rivi perencanaan dan pelaksanaan pengelolaan SDM di PT TIMAH Tbk.

Internal Audit Unit Activities In 2019**Audit Internal Work Program**

The Internal Audit Unit Annual Work Programs are as follows:

1. *Review* of the planning and implementation of PT TIMAH Tbk HR management
2. *Review* the management of *Performance Management System* (PMS).
3. *Monitoring* the follow-up of audit.
4. *Review* the governance of internal audit function in Subsidiaries PT TIMAH Tbk.
5. Check the effectiveness and efficiency of tin ore processing and smelter in the Metallurgy Unit.
6. Examination of the marketing governance of PT TIMAH Tbk and its Subsidiaries.
7. *Review* of cooperation between PT TIMAH Tbk and private smelters.
8. *Review* of cashflow management in finance.
9. *Facilitation*, *consultation* and *assistance* activities.
10. GCC *Monitoring* (LHKPN, Gratification, WBS, FCP Implementation).
11. *Facilitation*, *consultancy*, and *assistance* activities.
12. *Monitoring* and *review* of SOPs at PT TIMAH.
13. ISO 9001: 2015 of SMM Audit at Riau Islands and Riau Region for 1st semester.
14. ISO 9001: 2015 SMM Riau Islands and Riau Region for 2nd semester.
15. SMM Audit ISO 9001: 2015 of Mentok Metallurgy Unit at Bangka Belitung Operational Area for 1st Semester.
16. SMM Audit ISO 9001: 2015 of Mentok Metallurgy Unit at Bangka Belitung Operational Area for 2nd Semester.
17. ISO 14001: 2015 Audit of Unmet & OHSAS at Riau Islands & Riau Operational Area.
18. ISO 14001: 2015 Audit of Unmet & OHSAS at Babel Island Operational Area.
19. *Stocktaking* BLTWIP as of June 30, 2019.
20. *Stocktaking* BLTWIP as of December 31, 2019.

Implementation Of Internal Audit Activities

During 2019, the Internal Oversight Unit has conducted an audit based on the audit plan that had been prepared previously, then the results of the audit were followed up and made as one of the materials for continuous improvement. The realization of the Internal Audit Unit's Annual Work Program is as follows:

1. *Review* of Cooperation between PT TIMAH Tbk and Private Smelter.
2. Examine the effectiveness and efficiency of tin ore processing and smelting at Un.
3. *Review* of HC Management Planning and Implementation at PT TIMAH Tbk.

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| <ol style="list-style-type: none"> 4. Rivi u pengelolaan <i>Cashflow</i> di keuangan PT TIMAH Tbk. 5. Pemeriksaan tata kelola pemasaran di PT TIMAH Tbk dan Anak Perusahaan. 6. <i>Monitoring</i> tindak lanjut BPK RI. 7. <i>Monitoring</i> GCG terkait penyampaian LHKPN di Lingkungan PT TIMAH Tbk dan Anak Perusahaan. 8. <i>Monitoring</i> tindak lanjut Rekomendasi Audit sampai dengan Semester 1 Tahun 2019. 9. <i>Monitoring</i> tindak lanjut Rekomendasi Audit sampai dengan Semester 2 Tahun 2019. 10. Internal Audit ISO 9001:2015 Unit Metalurgi Kunder Wilayah Operasional Kepri & Riau Semester 1. 11. Internal Audit ISO 9001:2015 Unit Metalurgi Kunder Wilayah Operasional Babel Semester 1. 12. Internal Audit ISO 9001:2015 Unit Metalurgi Kunder Wilayah Operasional Kepulauan Riau dan Riau Semester 2. 13. Internal Audit ISO 9001:2015 Unit Metalurgi Kunder Wilayah Operasional Bangka Belitung Semester 2. 14. Internal Audit ISO 14001:2015 Unit Metalurgi Kunder Wilayah Operasional Bangka Belitung Semester 1. 15. Internal Audit ISO 14001:2015 Unit Metalurgi Kunder Wilayah Operasional Bangka Belitung Semester 2. 16. Internal Audit ISO 14001:2015 Unit Metalurgi Kunder Wilayah Operasional Kepulauan Riau dan Riau Semester 1. 17. Internal Audit ISO 14001:2015 Unit Metalurgi Kunder Wilayah Operasional Kepulauan Riau dan Riau Semester 2. | <ol style="list-style-type: none"> 4. <i>Review of Cashflow Management in Finance at PTTIMAH Tbk.</i> 5. <i>Examine the Marketing Governance at PT TIMAH Tbk & AP.</i> 6. <i>Monitoring the follow up of BPK RI.</i> 7. <i>GCG monitoring related to submission of LHKPN within PT TIMAH Tbk A & AP.</i> 8. <i>Monitoring the follow-up of Audit Recommendations until 1st Semester of 2019.</i> 9. <i>Monitoring the follow-up on Audit Recommendations until 2nd Semester of 2019.</i> 10. <i>ISO 9001: 2015 Internal Audit of Kunder Metallurgy Unit at Riau Island and Riau Operational Area for 1st Semester.</i> 11. <i>ISO 9001: 2015 Internal Audit of Kunder Metallurgy Unit at Babel Operational Area for 1st Semester.</i> 12. <i>ISO 9001: 2015 Internal Audit of Kunder Metallurgy Unit at Riau Island and Riau Operational Area for 2nd Semester.</i> 13. <i>ISO 9001: 2015 Internal Audit of Kunder Metallurgy Unit at Babel Operational Area for 2nd Semester.</i> 14. <i>ISO 14001: 2015 of Kunder Metallurgy Unit at Babel Operational Area for 1st Semester.</i> 15. <i>ISO 14001: 2015 Internal Audit of Kunder Metallurgy Unit at Riau Island and Riau Operational Area for 2nd Semester.</i> 16. <i>ISO 14001: 2015 Internal Audit of Kunder Metallurgy Unit at Riau Island and Riau Operational Area for 1st Semester.</i> 17. <i>ISO 14001: 2015 Internal Audit of Kunder Metallurgy Unit at Riau Island and Riau Operational Area for 2nd Semester.</i> |
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Selain melakukan pemeriksaan sesuai dengan PKPT, SPI juga melakukan pendampingan dan pemeriksaan Non-PKPT sebagai berikut :

1. *Counterpart* PT TIMAH Tbk dalam evaluasi Penerapan Sistem Pengendalian Intern pada PT TIMAH Tbk.
2. Pemeriksaan atas penerimaan dan pengolahan sisa hasil pengolahan periode Januari 2017 sd April 2019.
3. Pemeriksaan atas Penerimaan Sisa Hasil Pengolahan periode Januari - September 2019 pada Bidang Pengawasan Tambang dan Pengangkutan Area 3 Unit Produksi Laut Bangka (UPLB).
4. Pemeriksaan atas penerimaan, pengolahan, pencatatan dan pembayaran SHP periode Januari 2018 - Juni 2019.
5. Penyusunan Program Kerja Pemeriksaan tahunan (PKPT) Satuan Pengawasan Internal (SPI) Tahun 2020.
6. *Monitoring* dan *Gap Analysis* Internal Audit ISO 9001:2015 Unit Metalurgi Kunder Wilayah Operasional Kepulauan Riau dan Riau.
7. *Monitoring* tindak lanjut atas pemeriksaan ISO 14001:2015, 45001:2018, Hasil audit Eksternal Semester II dan Hasil *GAP Analysis* Unit Metalurgi Muntok wilayah operasional Babel.
8. *Monitoring* tindak lanjut atas Pemeriksaan Hasil Audit Eksternal Stage I Unit Metalurgi Kunder Wilayah Operasional Kepulauan Riau dan Riau.
9. *Monitoring* tindak lanjut atas pemeriksaan hasil audit internal & eksternal ISO 9001, 14001, 45001 Unit Metalurgi

In addition to conducting audit in accordance with PKPT, SPI also carried out non-PKPT assistance and audit as follows:

1. *Counterpart of PT TIMAH Tbk in the evaluation of Internal Control System implementation at PT TIMAH Tbk.*
2. *Audit of the receipt and processing of remaining processing results in January 2017 until April 2019.*
3. *Audit of Receipt of Remaining Process Results from January - September 2019 in the Field of Mining Supervision and Transportation of Area 3 of Bangka Offshore Production Unit (UPLB).*
4. *Audit of receipt, processing, recording and payment of SHP for the period of January 2018 - June 2019.*
5. *Preparation of annual Audit Work Program (PKPT) of the Internal Audit Unit (SPI) in 2020.*
6. *Monitoring and GAP Analysis of ISO 9001:2015 Internal Audit of Kunder Metallurgy Unit at Riau Islands & Riau Operational Area.*
7. *Follow-up Monitoring of ISO 14001: 2015, 45001: 2018 Audit, 2nd Semester External Audit Results and Results of GAP Analysis of Muntok Metallurgy Unit at Babel Operational Area.*
8. *Follow-up monitoring of Examination Results of Stage I External Audit of Kunder Metallurgy Unit at Riau Islands & Riau Operational Area.*
9. *Follow-up Monitoring of ISO 9001, 14001, 45001 Internal & External Audit of Mentok Metallurgy Unit at Babel*

STRUKTUR DAN MEKANISME TATA KELOLA PERUSAHAAN
CORPORATE GOVERNANCE STRUCTURE AND MECHANISM

Mentok Wilayah Operasional Bangka Belitung.

10. *Monitoring* Audit ISO 9001:2015, 14001:2015 semester 2 tahun 2019 serta Riviui atas *GAP Analysis* pada GMP & BPM Unit Metalurgi Kunder Wilayah Operasional Kepulauan Riau dan Riau.

Dari hasil pemeriksaan di atas, terdapat 15 temuan dan 57 rekomendasi. Rekomendasi yang sudah ditindaklanjuti sebanyak 10.

Operational Area.

10. *Monitoring of ISO 9001: 2015, 14001: 2015 audit for 2nd semester of 2019 and Review of GAP Analysis at GMP & BPM of Kunder Metallurgy Unit at Riau Islands & Riau Operational Area.*

From the above audit results, there are 15 findings and 57 recommendations. 10 recommendations have been followed up.