

Satuan Pengawasan Internal

Internal Audit Unit

Satuan Pengawasan Internal (SPI) adalah organ pendukung di bawah Direktur Utama yang bertugas memberikan pendapat profesional, independen dan objektif kepada Direktur Utama mengenai kondisi kegiatan dan operasional usaha Perseroan. Melalui pendekatan sistematis, SPI memastikan fungsi pengendalian yang terintegrasi berjalan efektif guna memastikan bahwa kegiatan operasional di seluruh organisasi berjalan sesuai tujuan Perseroan dan meningkatkan nilai tambah bagi Perseroan.

Piagam Satuan Pengawasan Internal

SPI telah memiliki Piagam Audit Internal (*Internal Audit Charter*) yang disahkan melalui Peraturan Perusahaan No. 016/Tbk/PER-0000/21-S.11.1 tentang Piagam Satuan Pengawasan Internal PT TIMAH Tbk. Piagam ini mengatur tata cara dan pedoman kerja bagi SPI dalam kegiatan tugasnya.

Piagam Satuan Pengawasan Internal berisi:

1. Pendahuluan.
2. Lingkup Pekerjaan.
3. Visi, Misi dan Tujuan.
4. Struktur dan Kedudukan.
5. Peran dan Tanggung Jawab.
6. Kewenangan.
7. Akuntabilitas.
8. Standar dan Kode Etik.
9. Persyaratan dan Kewajiban Internal Auditor.
10. Penutup.

Profil Kepala SPI

Direksi menunjuk seorang Kepala SPI sebagai penanggung jawab tugas dan fungsi SPI di Perseroan. Profil Kepala SPI untuk tahun buku 2021 sebagai berikut.

Internal Audit Unit is a supporting organ under the President Director, the Internal Audit Unit is in charge to provide professional, independent, and objective opinions to the President Director related to the Company's activities and operational by improving audit control system that has been integrated in order to ensure that the operational activity has run properly in order to provide added value to the Company.

Internal Audit Unit Charter

The Internal Audit Unit has an Internal Audit Charter which was ratified through Company Regulation No. 016/Tbk/PER-0000/21-S.11.1 concerning the Charter of the Internal Audit Unit of PT TIMAH Tbk. This charter stipulates procedures and work guidelines for Internal Audit Unit in carrying out their duties.

The Internal Audit Unit Charter contains:

1. Introduction.
2. Scope of Work.
3. Vision, Mission and Goals.
4. Structure and Position.
5. Roles and Responsibilities.
6. Authority.
7. Accountability.
8. Standards and Code of Conduct.
9. Internal Auditor's Requirements and Obligations.
10. Cover.

Profile of Head of Internal Audit Unit

The Board of Directors appoints a Head of Internal Audit Unit as the person in charge of the duties and functions of Internal Audit Unit in the Company. The profile of the Head of Internal Audit Unit for the 2021 financial year is as follows.



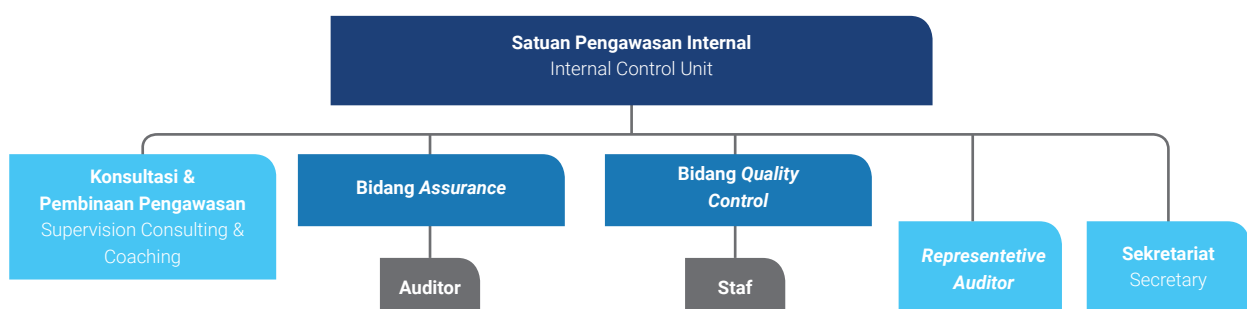
Muhammad Hatta

Kepala Satuan Pengawasan Internal
Head of Internal Audit Unit

Usia Age	53 Tahun	53 years old
Kewarganegaraan Citizenship	Indonesia	Indonesia
Dasar Pengangkatan Basis Appointment	Surat Keputusan Direksi No. 1497/Tbk/SK-0000/18-S11.2 diperbarui dengan SK Direksi No. 1905/Tbk/SK-0000/19-S11.2 tanggal 21 Juni 2019 diperbarui dengan SK Direksi No. 0361/Tbk/SK-0000/20-S11.2 tanggal 25 Februari 2020	Board of Directors Decree No. 1497/Tbk/SK-0000/18-S11.2 updated with Board of Directors Decree No. 1905/Tbk/SK-0000/19-S11.2 dated June 21, 2019 updated with Board of Directors Decree No. 0361/Tbk/SK-0000/20-S11.2 dated February 25, 2020
Riwayat Pendidikan Educational Background	<ul style="list-style-type: none"> Magister Manajemen dari IPMI (2003) Sarjana Jurusan Akuntansi dari Universitas Sriwijaya (1993) 	<ul style="list-style-type: none"> Master of Management from IPMI (2003) Bachelor's degree in Accounting from Sriwijaya University (1993)
Pelatihan dan Sertifikasi Training and Certification	<ul style="list-style-type: none"> Strategic Alignment dan Academy Business Advanced Qualified Internal Audit 	<ul style="list-style-type: none"> Strategic Alignment dan Academy Business Advanced Qualified Internal Audit
Riwayat Pekerjaan Employment History	<ul style="list-style-type: none"> Kepala Divisi Keuangan PT TIMAH Tbk (September 2020 - April 2021) Direktur PT TIM (Oktober 2017 - 2018) Kepala Divisi Akuntansi PT TIMAH Tbk (Agustus 2017 –Oktober 2017) Kepala Divisi Manajemen Portofolio PT TIMAH Tbk (Januari 2017 – Agustus 2017) Kepala MRUI merangkap KA Perencanaan Korporat PT TIMAH Tbk (Juni 2016 – Januari 2017) Kepala Manajemen Risiko Usaha dan Investasi PT TIMAH Tbk (Januari 2016 – Juni 2016) Asisten Perencanaan Korporat PT TIMAH Tbk (Agustus 2012 – Januari 2016) Kepala Administrasi dan Keuangan PT Tambang Timah (Maret 2010 – Agustus 2012) Kepala Bidang Risiko Keuangan PT TIMAH Tbk (Januari 2010 – Maret 2010) 	<ul style="list-style-type: none"> Head of Finance PT TIMAH Tbk (September 2020 - April 2021) PT TIM Director (October 2017 - 2018) Head of Accounting Division PT TIMAH Tbk (August 2017 –October 2017) Head of Portfolio Management Division PT TIMAH Tbk (January 2017 – August 2017) Head of MRUI concurrent with KA Corporate Planning PT TIMAH Tbk (June 2016 – January 2017) Head of Business and Investment Risk Management PT TIMAH Tbk (January 2016 – June 2016) Corporate Planning Assistant PT TIMAH Tbk (August 2012 – January 2016) Head of Administration and Finance of PT Tambang Timah (March 2010 – August 2012) Head of Financial Risk Division PT TIMAH Tbk (January 2010 – March 2010)\
Rangkap Jabatan Concurrent Position	Tidak ada	None
Hubungan Afiliasi Affiliation Relationship	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi dan/atau Pemegang Saham.	Has no affiliation relationship with the Board of Commissioners, Board of Directors, and/or Shareholders

Kedudukan SPI di Perseroan

Kepala SPI bertanggung jawab langsung kepada Direktur Utama. SPI juga dapat berkomunikasi dengan Dewan Komisaris melalui Komite Audit. Berdasarkan Surat Keputusan Direksi No. 1214/Tbk/ SK-0000/19-S11.2 tanggal 10 Juli 2019, SPI memiliki 3 (tiga) Bidang yaitu Konsultasi & Pembinaan Pengawasan, Assurance dan Quality Control. Struktur organisasi yang langsung dibawah Kepala SPI adalah Representative Auditor dan Staf Sekretariat, dengan struktur organisasi sebagai berikut:



Pihak yang Mengangkat dan Memberhentikan Kepala SPI

Kepala SPI diangkat dan diberhentikan oleh Direksi setelah mendapat persetujuan Dewan Komisaris. Kepala SPI bertanggung jawab atas pelaksanaan tugas dan fungsi SPI di seluruh lini organisasi dan bertanggung jawab langsung kepada Direktur Utama.

Kode Etik SPI

Satuan Pengawasan Internal Perseroan memiliki Kode Etik yang mencakup dua komponen penting sebagai berikut:

1. Prinsip-prinsip yang ada dan relevan dengan profesi dan praktik pengawasan internal sesuai standar dari *The Institute of Internal Auditor (IIA)*.
2. Aturan perilaku (*Code of Conduct*) yang menjelaskan perilaku dan norma-norma yang diharapkan SPI.

Personalia SPI

Pada tahun 2021, jumlah karyawan SPI adalah 17 (tujuhbelas) orang. Perseroan juga memastikan kompetensi dan kualitas keterampilan profesional yang dimiliki personil SPI sesuai dengan kebutuhan tugas dan tanggung jawabnya di bidang pengawasan dan audit. Berikut susunan personalia SPI.

Position of Internal Audit Unit in the Organizational Structure

The Head of Internal Audit Unit reports directly to the President Director. Internal Audit Unit can also communicate with the Board of Commissioners through the Audit Committee. Based on the Decree of the Board of Directors No. 1214/Tbk/ SK-0000/19-S11.2 dated July 10, 2019 the Internal Audit Unit has 3 (three) fields, namely Consultation & Supervision Guidance, Assurance and Quality Control. The organizational structure directly under the Head of SPI is the Representative Auditor and Secretariat Staff, with the following organizational structure:

The Party Who Appoints and Dismisses the Head of Internal Audit Unit

The Head of the Internal Audit Unit is appointed and dismissed by the Board of Directors after obtaining the approval of the Board of Commissioners. The Head of Internal Audit Unit is responsible for the implementation of the duties and functions of Internal Audit Unit in all lines of the organization and reports directly to the President Director.

Internal Audit Unit Code of Conduct

The Company's Internal Supervisory Unit has a Code of Conduct which includes the following two important components:

1. The principles that exist and are relevant to the profession and practice of internal control are in accordance with the standards of *The Institute of Internal Auditors (IIA)*.
2. Code of conduct that explains the behavior and norms expected by the SPI.

Personnel of Internal Audit Unit

In 2021, the number of Internal Audit Unit employees is 17 (seventeen) people. The Company also ensures the competence and quality of professional skills possessed by Internal Audit Unit personnel in accordance with the needs of their duties and responsibilities in the field of supervision and audit. The following is the composition of the SPI personnel.

No	Nama Name	Jabatan Position	Pendidikan Education	Sertifikasi Certification		
				Audit Audit	Manajemen Risiko Risk Management	ISO ISO
1	Muhammad Hatta	Kepala SPI Head of Internal Audit Unit	S2 Manajemen S1 Akuntansi S2 Management S1 Accounting	- PIA - YPIA Audit tingkat lanjutan - CIA Riviu - PIA - YPIA Advanced Audit - CIA Review	- CRMO - Risk Based Audit	ISO 31000
2	Nella Otista	Kepala Bidang <i>Quality Control</i> Head of Quality Control	S1 Akuntansi S1 Accounting	- QIA - PIA - CIA Riviu - QIA - PIA - CIA Review	- Auditing Risk Management - Risk Based Audit	IMS ISO 9001, 14001 & 45001
3	Dwin Prambudi	Kepala Bidang <i>Assurance</i> Head of Assurance	S1 Akuntansi S1 Accounting	- QIA - Fraud Auditing - CIA Riviu - QIA - Fraud Auditing - CIA Review	Risk Based Audit	ISO 37001
4	Eva Mahdalena	AVP Staf Konsultasi & Pembinaan Pengawasan AVP Consulting & Coaching Staff Supervision	S2 Manajemen S1 Akuntansi S2 Management S1 Accounting	- Audit Tingkat Dasar - Bimbingan Teknis Program Anti Korupsi - Sertifikasi Brevet AB - Basic Audit - Anti-Corruption Program Technical Guidance - Brevet AB Certification	Risk Based Audit	
5	Katrin Marpaung	FAVP Staf Konsultasi & Pembinaan Pengawasan FAVP Supervision Consulting & Coaching Staff	S1 Bisnis Administrasi S1 Business Administration	- QIA - Fraud Auditing 1 - Financial Auditing for Internal Auditor - CIA Riviu - QIA - Fraud Auditing 1 - Financial Auditing for Internal Auditors - CIA Review	Risk Based Audit	ISO 14001:2004 EMS Introduction Int Audit
6	Sofiyani B Dachlan	Mgr Auditor Auditor Mgr	S1 Akuntansi S1 Accounting	- QIA - IPPF - Financial Auditing for Internal Auditor - Bimbingan Teknis Penghitungan TKDN - QIA - IPPF - Financial Auditing for Internal Auditors - Technical Guidance for Calculation of TKDN	Auditing Risk Management	- Lead Auditor ISO 9001:2008 - ISO IMS 9001; 14001,45001
7	Wenny Tria Anggraeni	Mgr Auditor Auditor Mgr	S1 Akuntansi S1 Accounting	- QIA - Fraud Auditing 1 - Bimbingan Teknis Penghitungan TKDN - QIA - Fraud Auditing 1 - Technical Guidance for Calculation of TKDN	Enterprise Risk Management	ISO IMS 9001; 14001 & 45001

No	Nama Name	Jabatan Position	Pendidikan Education	Sertifikasi Certification		
				Audit Audit	Manajemen Risiko Risk Management	ISO ISO
8	Syaiful Arofik	Mgr Auditor Auditor Mgr	D3 Teknik Listrik D3 Electrical Engineering	- QIA - <i>Audit Report Writing</i>	Manajemen Risiko berbasis ISO 31000:2018 Risk Management based on ISO 31000:2018	ISO 37001
9	Komarudin	Mgr Auditor Auditor Mgr	D3 Mekanik D3 Mechanics	- Audit Tingkat Dasar - Bimbingan Teknis Penghitungan TKDN - Basic Audit - Technical Guidance for Calculation of TKDN		
10	Eka Saraswati	Mgr Auditor Auditor Mgr	S1 Akuntansi S1 Accounting	- Audit Tingkat Dasar - Bimbingan Teknis Penghitungan TKDN - <i>Audit Report Writing</i> - Brevet AB - Basic Audit - Technical Guidance for Calculation of TKDN		- IMS ISO 9001, 14001 & 45001 - ISO 30001
11	Riani	Mgr Auditor Auditor Mgr	S1 Akuntansi S1 Accounting	- Audit Tingkat Dasar - Pernyataan Standar Akuntansi Keuangan (PSAK:71,72,73) - Bimbingan Teknis Penghitungan TKDN - Basic Audit - Statement of Financial Accounting Standards (PSAK:71,72,73) - Technical Guidance for Calculation of TKDN		IMS ISO 9001:2015, 14001:2015 & 45001:2018
12	Yulianto	Mgr Auditor Auditor Mgr	D3 Informatika D3 Informatics	- Basic Internal Auditor - Basic Internal Auditor		
13	Mashayu Purnamasari	AM Staf Quality Control	S1 Akuntansi S1 Accounting	- Audit Tingkat Dasar - Brevet AB - Basic Audit		IMS ISO 9001:2015, 14001:2015 & 45001:2018 ISO 17025:2008
14	Firyanti	AM Auditor Auditor AM	D3 Manajemen D3 Management	- Audit Intern Tingkat Lanjutan II - Advanced Internal Audit II		- ISO IMS 9001; 14001 & 45001 - ISO 37001
15	Tiara Mentari	AM Auditor Auditor AM	S1 Teknik Pertambangan S1 Mining Engineering	- CIA Riviu - Basic Internal Auditor - Sertifikasi Brevet AB - CIA Review - Basic Internal Auditor - Brevet AB . Certification		
16	Lilik Supriyati	AM Auditor Auditor AM	S1 Akuntansi S1 Accounting	- Audit Tingkat Dasar - Bimbingan Teknis Penghitungan TKDN - Basic Audit - Technical Guidance for Calculation of TKDN		
17	Dikky Febriyanto	Asst Staf Administrasi & Personalia Asst Administrative & Personnel Staff	S1 Ilmu Komunikasi S1 Communication			

Pengembangan Kompetensi dan Sertifikasi sebagai Profesi Audit Internal

Competency Development and Certification as an Internal Audit Profession

Pada tahun 2021, SPI mengikutsertakan personelnya dalam program pelatihan dan/atau sertifikasi profesi, yaitu:

In 2021, Internal Audit Unit registered its personnel to professional training and/or certification programs, namely:

No.	Tanggal Date	Nama Peserta Name of Participants	Nama Pelatihan /Sertifikasi Name of Training/Certification
1	1 - 20 Januari 2021 January 1 - 20, 2021	Wenny Tria Anggraini, Firyanti, Tiara Mentari Nafsya, Sofiyon Dachlan	Pengantar Anti-Suap & Anti-Korupsi Introduction to Anti-Bribery & Anti-Corruption
2	18 - 27 Januari 2021 February 1 - 28, 2021	Dwin Prambudi, Wenny Tria Anggraini	QIA Manajerial Managerial QIA
3	1 - 28 Februari 2021 1 - 28 February 2021	Nella Otista, Komarudin	Pengantar Anti-Suap & Anti-Korupsi Introduction to Anti-Bribery & Anti-Corruption
4	10 Oktober 2020 - 7 Februari 2021 October 10, 2020 - February 7, 2021	Anggun Wulandari, Katrin Marpaung, Dwin Prambudi, Tiara Mentari Nafsya	<i>Certified Internal Audit (CIA) Review</i>
5	15 Februari 2021 15 February 2021	Anggun Wulandari, Katrin Marpaung, Nella Otista, Eva Mahdalena, Syaiful Arofik, Komarudin, Sofiyon Dachlan, Firyanti, Tiara Mentari Nafsya, Mashayu Purnamasari	Seminar Kepatuhan : Strategi Mengimplementasikan <i>Good Corporate Governance</i> (GCG) di Perusahaan Compliance Seminar: Strategy for Implementing Good Corporate Governance (GCG) in the Company
6	15 - 27 Februari 2021 February 15 - 27, 2021	Eva Mahdalena	Sertifikasi <i>Qualified Internal Audit (QIA) Tingkat Dasar</i> Basic Level Qualified Internal Audit (QIA) Certification
7	25 - 26 Februari 2021 February 25 - 26, 2021	Dwin Prambudi, Wenny Tria Anggraini	Teknik Pemberkasan dan Penulisan Laporan Hasil Audit Investigasi yang Efektif Filing Techniques and Writing Effective Investigation Audit Reports
8	15 - 26 Maret 2021 March 15 - 26, 2021	Eka Saraswati, Mashayu Purnamasari	Sertifikasi Brevet A dan B Brevet A and B . Certification
9	24 April 2021 April 24, 2021	Dwin Prambudi, Wenny Tria Anggraini	<i>Basic Investigation</i>
10	1 Maret - 29 April 2021 March 1 - April 29, 2021	Muhammad Hatta, Eva Mahdalena, Katrin Marpaung, Anggun Wulandari, Wenny Tria Anggraini, Eka Saraswati, Sofiyon Dachlan, Syaiful Arofik, Komarudin, Tiara Mentari Nafsya, Firyanti	<i>Fraud Awareness</i>
11	19 - 22 Juni 2021 June 19 - 22, 2021	Eva Mahdalena, Katrin Marpaung, Nella Otista, Syaiful Arofik, Komarudin, Wenny Tria Anggraini, Firyanti	Pengetahuan dasar antikorupsi dan integritas Basic knowledge of anti-corruption and integrity
12	24 Mei - 04 Juni 2021 24 May - 04 June 2021	Syaiful Arofik	Sertifikasi <i>Qualified Internal Audit (QIA) Tingkat Manajerial</i> Managerial Level Qualified Internal Audit (QIA) Certification
13	29 Juli 2021 July 29, 2021	Dwin Prambudi, Eka Saraswati, Eva Mahdalena, Firyanti, Komarudin, Lilik Supriyati, Muhammad Hatta, Nella Otista, Riani, Sofiyon Dachlan, Syaiful Arofik, Tiara Mentari Nafsya, Yulianto	Bimbingan Teknis Program Anti Korupsi Anti-Corruption Program Technical Guidance
14	31 Mei - 11 Agustus 2021 May 31 - August 11, 2021	Eva Mahdalena, Tiara Mentari Nafsya, Dwin Prambudi	Sertifikasi Brevet A dan B Brevet A and B Certification
15	6 September 2021 September 6, 2021	Yulianto, Tiara Mentari Nafsya	Sertifikasi <i>Qualified Internal Audit (QIA) Tingkat Dasar</i> Qualified Internal Audit (QIA) Certification for Elementary Level

No.	Tanggal Date	Nama Peserta Name of Participants	Nama Pelatihan /Sertifikasi Name of Training/Certification
16	7 - 10 September 2021 September 7 - 10, 2021	Dwin Prambudi	Pelatihan <i>Fraud Auditing I</i> Fraud Auditing Training I
17	14 - 17 September 2021 September 14 - 17, 2021	Dwin Prambudi	Pelatihan <i>Fraud Auditing II</i> Fraud Auditing II Training
18	27 - 29 Oktober 2021 October 27 - 29, 2021	Muhammad Hatta, Eva Mahdalena, Katrin Marpaung, Eka Saraswati, Dwin Prambudi	<i>IIA National Conference</i> IIA National Conference
19	30 November - 2 Desember 2021 November 30 - December 2, 2021	Syaiful Arofik, Dwin Prambudi, Wenny Tria Anggraini	Pengukuhan QIA dan SNIA 2021 Inauguration of QIA and SNIA 2021

Peran dan Tanggung Jawab SPI

Peran dan tanggung jawab SPI yang diatur dalam Piagam SPI adalah:

1. Menyusun Program Kerja Audit Tahunan (PKAT) berbasis risiko yang dikomunikasikan oleh Direktur Utama dan Komite Audit, serta disetujui oleh Direktur Utama.
2. Melaksanakan audit sesuai program kerja tahunan yang sudah ditetapkan.
3. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai kebijakan Perseroan.
4. Melakukan Pemeriksaan dan Penilaian atas 3E diseluruh lingkup Perseroan.
5. Memastikan kecukupan dan memberikan saran perbaikan yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen.
6. Membuat Laporan Hasil Audit (LHA) dan Laporan Hasil Review (LHR) dan menyampaikan kepada Direktur Utama dan Dewan Komisaris.
7. Melaporkan Monitoring Tindak Lanjut Rekomendasi hasil pemeriksaan internal dan eksternal kepada Direktur Utama dan Dewan Komisaris.
8. Melakukan kegiatan konsultasi tanpa adanya pengalihan tanggung jawab dari Manajemen atau Klien kepada SPI.
9. Berkoordinasi dengan Komite Audit dan Audit Eksternal dengan persetujuan Direktur Utama.
10. Berkoordinasi dengan Manajemen Risiko.
11. Mengevaluasi efisiensi dan efektivitas kegiatan fungsi SPI secara berkesinambungan sesuai dengan standar yang berlaku, kode etik dan piagam audit charter SPI.
12. Melaksanakan koordinasi dengan audit internal MIND ID dan audit internal Anak Perusahaan pada PKAT, monitoring tindak lanjut audit eksternal, program pengembangan dan *quality assurance* mengacu pada piagam internal MIND ID.
13. Komunikasi dengan auditor eksternal maupun penyedia jasa lainnya yang dapat meminimalkan duplikasi atas kegiatan audit internal dan memaksimalkan cakupan kegiatan audit internal.

Roles and Responsibilities of the Internal Audit Unit

The roles and responsibilities of the Internal Audit Unit as regulated in the Internal Audit Unit Charter are:

1. Prepare a risk-based PKAT which is communicated by the President Director and the Audit Committee, and approved by the President Director.
2. Carry out audits according to the established annual work program.
3. Test and evaluate the implementation of internal control and risk management system according to company policy.
4. Conduct Inspection and Assessment of 3E throughout the company.
5. Ensure adequacy and provide objective improvement suggestions on the activities being examined at all levels of management.
6. Prepare Audit Results Report (LHA) and Review Results Report (LHR) and submit to the President Director and the Board of Commissioners.
7. Report on Monitoring Follow-up Recommendations on the results of internal and external examinations to the President Director and the Board of Commissioners.
8. Conduct consulting activities without any transfer of responsibility from Management or Client to Internal Audit Unit.
9. Coordinate with the Audit Committee and External Audit with the approval of the President Director.
10. Coordinate with Risk Management.
11. Evaluate the efficiency and effectiveness of SPI function activities on an ongoing basis in accordance with applicable standards, code of conduct and Internal Audit Unit charter audit charter.
12. Coordinate with the internal audit of MIND ID and the internal audit of Subsidiaries on PKAT, monitoring of external audit follow-up, development programs and quality assurance referring to the internal charter of MIND ID.
13. Communication with external auditors and other service providers that can minimize duplication of internal audit activities and maximize the scope of internal audit activities.

Kewenangan SPI

1. Mengakses seluruh informasi yang relevan tentang Perseroan terkait dengan tugas dan fungsinya.
2. Memperoleh informasi dari SPI Anak Perusahaan berupa PKAT, hasil audit internal dan eksternal, isu strategis dan program pengembangan.
3. Melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris dan/atau Komite Audit serta anggota.
4. Mengadakan rapat secara berkala dan insidental dengan Direksi, Dewan Komisaris dan/atau Komite Audit.
5. Melakukan koordinasi dengan penyedia jasa *assurance internal* maupun eksternal, serta jasa konsultasi lainnya.
6. Melakukan koordinasi dengan pihak luar terkait fungsi audit internal.
7. Memberikan pertimbangan rotasi dan mutasi audit Internal sesuai dengan kualifikasi yang mengacu pada piagam internal audit MIND ID.
8. Memperhatikan sumber daya, frekuensi, subjek, ruang lingkup, metodologi audit serta memberikan opini dalam laporan hasil audit/laporan hasil *review*.
9. Mendapatkan bantuan personil secara khusus untuk menyelesaikan penugasan apabila diperlukan.
10. Sehubungan dengan kepentingan dan risiko bersama pada Anak Perusahaan, perusahaan terafiliasi dan entitas lainnya, SPI melalui mekanisme sinergi dan prinsip-prinsip tata kelola yang baik dapat melakukan fungsinya bersama dengan unit yang melakukan peran audit pada Anak Perusahaan, Perusahaan terafiliasi dan entitas lainnya.

Pelaksanaan Tugas SPI Tahun 2021

Pada tahun 2021, SPI telah menyelesaikan tugas dan kegiatan sebagai berikut:

1. Audit kinerja Divisi dan Unit Operasional Perseroan.
2. Konsultasi di Lingkungan PT TIMAH Tbk.
3. Tindak Lanjut atas Aduan WBS.
4. Pendampingan terhadap pemantauan hasil audit oleh BPK.
5. Penilaian Kendali Mutu (*Quality Assurance Improvement Program*).
6. *Assesment* tingkat *maturity* SPI Perseroan.
7. Monitoring tindak lanjut temuan audit.
8. Pemutakhiran Database SPI.
9. Audit Internal implementasi ISO 37001:2016 Sistem Manajemen Anti Suap.
10. Pengamat kegiatan *stocktaking* barang dagang, barang gudang, BBM, inventarisasi aset dan *cash opname*.

Internal Audit Unit Authority

1. Access all relevant information about the Company related to its duties and functions.
2. Obtain information from the Subsidiaries' Internal Audit Unit in the form of PKAT, results of internal and external audits, strategic issues and development programs.
3. Communicate directly with the Board of Directors, Board of Commissioners and/or the Audit Committee and members.
4. Hold regular and incidental meetings with the Board of Directors, Board of Commissioners and/or Audit Committee.
5. Coordinate with internal and external assurance service providers, as well as other consulting services.
6. Coordinate with external parties related to the internal audit function.
7. Provide consideration for Internal audit rotation and mutation in accordance with qualifications that refer to the MIND ID internal audit charter.
8. Pay attention to the resources, frequency, subject, scope, audit methodology and provide an opinion in the audit report/reviewed report.
9. Obtain special personnel assistance to complete assignments if needed.
10. In connection with the shared interests and risks in Subsidiaries, affiliated companies and other entities, SPI through a synergy mechanism and good governance principles can perform its functions together with units that carry out audit roles in Subsidiaries, affiliated companies and other entities.

Implementation of Duties of Internal Audit Unit 2021

In 2021, Internal Audit Unit has completed the following tasks and activities:

1. Performance audit of the Company's Divisions and Operational Units.
2. Consultation in PT TIMAH (Tbk).
3. Follow Up on WBS Report.
4. Assistance in monitoring audit results by BPK.
5. Quality Assurance Improvement Program.
6. Assessment of the maturity level of the Company's SPI.
7. Monitoring follow-up audit findings.
8. Updating the Internal Audit Unit Database.
9. Internal Audit implementation of ISO 37001:2016 Anti-Bribery Management System.
10. Observer of *stocktaking* activities of merchandise, warehouse goods, fuel, asset inventory and cash *opname*.

Program Kerja SPI Tahun 2022

Untuk tahun 2022, SPI telah menyusun Program Kerja Audit, yang terdiri atas 5 (lima) kelompok program, yakni:

1. Program Kerja Audit Tahunan, terdiri atas 9 jenis kegiatan yang seluruhnya ditujukan untuk melakukan audit atas kinerja operasional unit-unit bisnis, maupun kinerja pengelolaan aset-aset Perseroan.
2. Program non PKAT, terdiri atas 3 jenis kegiatan.
3. Monitoring Tindak Lanjut Terintegrasi, terdiri atas 2 jenis kegiatan utama.
4. Konsultasi & Pendampingan.
 - a. Untuk konsultasi audit, dilaksanakan dengan Perseroan dan seluruh entitas anak usaha.
 - b. Untuk pendampingan, dilaksanakan bersama para mitra kerja internal maupun eksternal, seperti BPK, BPKP, KAP, Pengamat, Pengelola Gratifikasi dan lain-lain. Terdapat tidak kurang dari 12 jenis kegiatan yang relevan untuk dilakukan bersama para mitra kerja SPI.
5. *Quality Control*. Terdiri atas 3 (tiga) jenis kegiatan utama, yakni: Kendali Mutu Internal; Kendali Mutu Eksternal dan *Assessment Internal Audit Capability Model (IACM)*.

Sistem Pengendalian Internal

Perseroan menetapkan Sistem Pengendalian Internal atau disebut *Internal Control System (ICS)* dengan tujuan untuk mendorong efisiensi dan efektivitas operasi, mengamankan aset dan investasi, menyediakan informasi keuangan yang andal untuk keputusan manajemen, serta memastikan kepatuhan kepada peraturan dan hukum yang berlaku.

ICS berlaku dan dijalankan di seluruh unsur organisasi termasuk Dewan Komisaris, Direksi dan seluruh jajaran pengurus Perseroan. Peran Dewan Komisaris dan Direksi dalam ICS terletak pada kemampuannya mengelola, mengarahkan, menggerakkan serta mengontrol dan mengawasi seluruh sumber daya Perseroan dalam pelaksanaan proses bisnis guna mencapai tujuan dan target yang telah ditetapkan.

Direksi bertanggung jawab memastikan bahwa kecukupan ICS untuk berkoordinasi dengan manajemen risiko yang diterapkan pada semua aspek dan lini Perseroan. Monitoring dan evaluasi atas ICS dilakukan dengan pemantauan berkelanjutan, evaluasi berkala, dan tindak lanjut rekomendasi hasil audit dan reviu lainnya. Pemantauan berkelanjutan diselenggarakan melalui pengelolaan rutin, supervisi, perbandingan, rekonsiliasi, dan tindakan lain yang terkait pelaksanaan tugas.

Sistem Pengendalian Keuangan dan Operasional

Perseroan menerapkan pengendalian keuangan antara lain melalui mekanisme Rencana Kerja & Anggaran Perseroan yang membutuhkan persetujuan RUPS. Penerapan pengendalian

Internal Audit Unit Work Program in 2022

For 2022, Internal Audit Unit has compiled an Audit Work Program, which consists of 5 (five) program groups, namely:

1. Annual Audit Work Program, consisting of 9 types of activities, all of which are aimed at auditing the operational performance of business units, as well as the performance of managing Company assets.
2. The non-PKAT program consists of 3 types of activities.
3. Integrated Follow-up Monitoring, consisting of 2 main types of activities.
4. Consultation & Assistance.
 - a. For audit consultation, conducted with the Company and all subsidiaries.
 - b. For mentoring, it is carried out with internal and external partners, such as BPK, BPKP, KAP, Observers, Gratification Managers and others. There are no less than 12 types of relevant activities to be carried out with Internal Audit Unit partners.
5. *Quality Control*. Consists of 3 (three) main types of activities, namely: Internal Quality Control; External Quality Control and *Assessment Internal Audit Capability Model (IACM)*.

Internal Control System

The Company established Internal Control System (ICS) in order to increase operational efficiency and effectiveness, secure assets and investments, provide reliable financial reports for managerial decisions, and ensure compliance towards the prevailing laws and regulations.

ICS is applied to and by all organizational units including the Board of Commissioners, the Board of Directors, and all of the Company's management officials. The roles of the Board of Commissioners and the Board of Directors in ICS cover their abilities to manage, direct, run as well as control and supervise all of the Company's resources in the implementation of business processes to achieve the set goals and targets.

The Board of Directors is responsible to ensure the sufficiency of ICS to coordinate with the risk management applied to all aspects and lines of the Company. Monitoring and evaluation on the Company's ICS are conducted through continuous monitoring, timely evaluation, and follow up on the recommendation of audit results and other reviews. Continuous monitoring is conducted through routine management, supervision, comparison, reconciliation, and other actions related to the implementation of duties.

Financial and Operational Control System

The Company implements the financial control system through the mechanism of Corporate Work Plan and Budget under the approval of GMS. The implementation of the financial control system is supported

keuangan didukung oleh sistem pengelolaan keuangan yang patuh pada Standar Akuntansi Keuangan dan peraturan lain yang relevan, serta prosedur dan kebijakan pengelolaan keuangan yang ketat.

Sementara itu, sistem pengendalian operasional dilakukan dengan cara menerapkan kebijakan dan prosedur yang secara langsung digunakan untuk mencapai sasaran dan target serta menjamin atau menyediakan laporan keuangan yang tepat serta menjamin ditaatinya atau dipatuhinya hukum dan peraturan.

Penerapan kedua sistem pengendalian tersebut, baik sistem pengendalian keuangan dan sistem pengendalian operasional meliputi seluruh elemen yang terdapat di Perseroan. Tujuan dari pengendalian internal dalam lingkup Perseroan adalah untuk memberikan keyakinan kepada manajemen puncak bahwa semua sistem, prosedur, kaidah dan norma yang seharusnya dilakukan oleh semua organ dan seluruh personil Perseroan, sehingga tercapai efektivitas dan efisiensi operasi, keandalan pelaporan keuangan serta kepatuhan terhadap hukum dan peraturan yang berlaku.

Kerangka Sistem Pengendalian Internal

Kerangka ICS Perseroan mengacu pada kerangka kerja yang diakui secara internasional yang dikeluarkan oleh COSO (*Committee of the Sponsoring Organizations of the Treadway Commission*) - *Internal Control Integrated Framework* dalam penyusunan sistem pengendalian internal. Dalam COSO-*Internal Control Integrated Framework*, terdapat 5 (lima) komponen sistem pengendalian internal dan sebagai kerangka utama yang secara sistematis dan terintegrasi membentuk suatu sistem pengendalian internal yang efisien dan efektif.

Komponen-komponen ini bekerja secara terintegrasi membangun landasan bagi pengendalian internal yang baik di dalam PT TIMAH Tbk melalui kepemimpinan yang terarah, nilai-nilai perusahaan, dan budaya yang menekankan akuntabilitas. Aktivitas pengendalian dan mekanisme lainnya dirancang secara proaktif untuk mengatasi dan mengurangi risiko yang signifikan.

Kesesuaian Sistem Pengendalian Internal dan Kerangka COSO

ICS diimplementasikan dengan mengikuti kesesuaian dari komponen utama COSO-*Internal Control Integrated Framework*, sebagai berikut:



by the financial management system which complies with the Financial Accounting Standards and other relevant regulations as well as strict procedures and policies on financial management.

Meanwhile, the operational control system is carried out by implementing policies and procedures that are used to achieve goals and targets and to guarantee or provide an appropriate financial report and guarantee compliance or adherence to laws and regulations.

The implementation of both the financial control system and the operational control system covers all elements of the Company. The purpose of internal control within the scope of the Company is to convince the top management that all systems, procedures, rules, and norms should be carried out by all organs and all personnel of the Company to achieve effectiveness and efficiency of operations, reliability of financial reporting and compliance with the prevailing laws and regulations.

Framework of Internal Control System

The framework of ICS of The Company refers to the framework recognized internationally by COSO (*Committee of the Sponsoring Organizations of the Treadway Commission*) – *Internal Control Intergrated Framework* in building internal control system. In COSO – *Internal Control Intergrated Framework*, there are 5 (five) components of internal control system and as the main framework which systematically and intergratedly forms an effective and efficient internal control system.

These components work intergratedly to establish a foundation for good internal control within PT TIMAH Tbk through guided leadership, Company's values, and culture of accountability. Control activities and other mechanisms are designed proactively to overcome and reduce significant risks.

Conformity to Internal Control System with the COSO Framework

ICS is implemented by conforming to the main components of COSO – *Internal Control Integrated Framework*, as follows:

Komponen Pengendalian Internal Component of Internal Control	Kesesuaian dengan COSO Conformity to COSO
Lingkungan Pengendalian Scope of Control	<ul style="list-style-type: none"> • Organisasi menunjukkan komitmen terhadap integritas dan nilai-nilai etika. • Direksi menunjukkan independensi dari manajemen dan melaksanakan pengawasan terhadap pengembangan dan pelaksanaan <i>Internal Control</i>. • Dengan pengawasan <i>Board</i>, manajemen menetapkan struktur, bentuk pelaporan, tanggung jawab dan otoritas yang diperlukan dalam rangka pencapaian tujuan. • Organisasi menetapkan komitmen dalam menarik, mengembangkan, dan mempertahankan individu yang kompeten dalam rangka pencapaian tujuan. • Organisasi memegang individu yang bertanggungjawab dalam <i>Internal Control</i> dalam rangka pencapaian tujuan. <ul style="list-style-type: none"> • The organization shows commitment towards integrity and ethical values. • The Board of Directors shows its independency from the management and supervises the development and implementation of Internal Control. • With the supervision from the Board, the management determines the structures, report forms, and responsibility and authority needed to achieve targets. • The organization establishes commitment to attract, develop, and maintain a competent individual to achieve targets. • The organization chooses an individual responsible for Internal Control in order to achieve targets.
Penilaian Risiko Risk Assessment	<ul style="list-style-type: none"> • Organisasi menetapkan tujuan dengan kejelasan yang cukup untuk memungkinkan identifikasi dan penilaian risiko yang berkaitan dengan tujuan. • Organisasi mengidentifikasi risiko terhadap pencapaian tujuan diseluruh entitas dan analisa risiko sebagai dasar untuk menentukan bagaimana risiko harus dikelola. • Organisasi menganggap potensi penipuan dalam menilai risiko terhadap pencapaian tujuan. • Organisasi mengidentifikasi dan menilai perubahan yang signifikan dapat mempengaruhi sistem pengendalian internal. <ul style="list-style-type: none"> • The organization determines clear objectives to enable identification and assessment on risks related with the objectives. • The organization identifies risks in achieving objectives of the entity and analyzes risks as a basis to determine how to manage the risks. • The organization considers the potential of fraud during the assessment on risks in achieving the objectives. • The organization identifies and assesses significant changes that may influence internal control system.
Aktivitas Pengendalian Control Activity	<ul style="list-style-type: none"> • Sistem pengendalian keuangan diterapkan Perseroan dengan cara menyediakan informasi keuangan bagi setiap tingkatan manajemen, para pemegang saham, serta pemangku kepentingan yang dijadikan dasar pengambilan keputusan ekonomi. Sistem ini dapat digunakan oleh manajemen untuk merencanakan dan mengendalikan operasi Perseroan. • Sistem pengendalian operasional dilakukan dengan cara menerapkan kebijakan dan prosedur yang secara langsung digunakan untuk mencapai sasaran dan target serta menjamin atau menyediakan laporan keuangan yang tepat serta menjamin ditaatinya atau dipatuhinya hukum dan peraturan. Penerapan kedua sistem pengendalian tersebut, baik sistem pengendalian keuangan dan sistem pengendalian operasional meliputi seluruh elemen yang terdapat di Perseroan. <ul style="list-style-type: none"> • Financial control system is implemented by the Company by providing financial information to all management levels, shareholders, and stakeholders as a basis for economic decision-making. This system can be used by the management to plan and control the Company's operations. • Operational control system is carried out by implementing policies and procedures that are directly used to achieve goals and targets and to guarantee or provide an appropriate financial reports and to guarantee compliance or adherence to laws and regulations. The implementation of both the financial control system and the operational control system covers all elements of the Company.
Informasi dan Komunikasi Information and Communication	<ul style="list-style-type: none"> • Organisasi memperoleh dan menggunakan informasi yang berkualitas dan relevan dalam rangka mendukung fungsi dari komponen lain dalam <i>Internal Control</i>. • Organisasi berkomunikasi dengan pihak eksternal terkait hal yang mempengaruhi fungsi dari komponen lain dalam <i>Internal Control</i>. <ul style="list-style-type: none"> • The organization receives and utilizes information that have a quality and relevancy in order to support the functions of other components within Internal Control. • The organization communicates with external parties related to the matters that influence the functions of other components within Internal Control.
Pemantauan Monitoring	<ul style="list-style-type: none"> • Organisasi memilih, mengembangkan dan melaksanakan evaluasi berkelanjutan dan/atau terpisah untuk memastikan seluruh komponen <i>Internal Control</i> ada dan berfungsi. • Organisasi mengevaluasi dan mengkomunikasikan defisiensi pengendalian internal pada pihak yang bertanggung jawab agar diambil tindakan korektif. <ul style="list-style-type: none"> • The organization chooses, develops, and conducts continuous and/or separate evaluation in order to ensure that all components of Internal Control exist and function. • The organization evaluates and communicates the deficiency in internal control to responsible parties in order to establish corrective actions.

Evaluasi Efektivitas Pelaksanaan Sistem Pengendalian Internal

Evaluasi dan penilaian efektivitas sistem pengendalian internal Perseroan pada tingkat korporat dilaksanakan menggunakan metode *self assesment* atas pemenuhan komponen sistem pengendalian internal.

Satuan Pengawas Internal juga melakukan audit secara berkala atas kecukupan dan efektivitas ICS di seluruh fungsi organisasi. Rekomendasi dan usulan korektif dilaporkan kepada Direksi dan Dewan Komisaris, dan tindak lanjut perbaikan dan penyesuaian dipantau dan diawasi secara komprehensif.

Dari evaluasi dan penilaian tersebut, Dewan Komisaris dan Direksi Perseroan memandang dan menyatakan bahkan sistem pengendalian internal di Perseroan telah memadai serta berjalan efektif dan efisien.

Evaluation on the Effectiveness of Internal Control System Implementation

Evaluation and assessment on the effectiveness of internal control system of the Company in the corporate level are conducted using a method of self-assessment on the fulfillment of the components of internal control system.

Internal Control Unit also conducts timely audit of the sufficiency and effectivity of ICS in all functions of the organization. Recommendation and corrective suggestion are reported to the Board of Directors and the Board of Commissioners, and follow up on the correction and adjustment is supervised comprehensively.

From the evaluation and assessment, the Board of Commissioners and Board of Directors of the Company contemplate and state whether the internal control system of The Company is adequate and running effectively and efficiently.

Kantor Akuntan Publik Public Accounting Firm

Perseroan menggunakan jasa Kantor Akuntan Publik (KAP) bersertifikat sebagai pihak independen yang bertugas menguji komponen dalam laporan keuangan untuk melihat kewajaran perhitungan dan pencatatan keuangan serta kesesuaian dengan standard akuntansi keuangan PSAK.

Kebijakan Penunjukan Akuntan Publik

Kebijakan penunjukan akuntan publik mengacu pada Peraturan Otoritas Jasa Keuangan (OJK) No. 13/POJK.03/2017 tentang Penggunaan Jasa Akuntan Publik dalam Kegiatan Jasa Keuangan, Surat Edaran OJK No. 36/SEOJK.03/2017 tentang Tata Cara Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam kegiatan jasa keuangan serta rekomendasi Komite Audit.

The Company utilizes the services of a certified Public Accounting Firm (KAP) as an independent party responsible for testing the components of financial reports to examine the fairness of financial calculation and record as well as the conformity to financial accounting standards (PSAK).

Basis of Appointment of Public Accountant

The basis of appointment of public accountant refers to the Financial Service Authority Regulation (OJK) No. 13/POJK.03/2017 concerning the Utilization of Public Accounting Services in Financial Services, Circular Letter OJK No. 36/SEOJK.03/2017 concerning the Procedures for Using Public Accounting Services and Public Accounting Firm in financial services, as well as recommendation from Audit Committee

Proses pemilihan calon Akuntan Publik dan KAP dimulai dari rekomendasi Dewan Komisaris yang disampaikan kepada RUPS untuk disetujui. Penunjukan kemudian dilanjutkan melalui mekanisme pengadaan barang dan jasa Perseroan. Akuntan Publik dan KAP yang ditunjuk harus teregistrasi di Otoritas Jasa Keuangan dan tidak boleh memiliki benturan kepentingan dengan setiap tingkat pejabat Perseroan.

The nomination process of Public Accountant and Public Accounting Firm starts from the recommendation of the Board of Commissioners which is reported in GMS for approval. The appointment is continued through the mechanism of procurement of goods and services of the Company. The appointed Public Accountant and Public Accounting Firm must be integrated to Financial Service Authority and must not have conflict of interests with every level of the Company's officers.

Kantor Akuntan Publik, Nama Akuntan, Jasa Audit dan Biaya

Dalam 5 (lima) tahun terakhir, Perseroan telah bekerjasama dengan Kantor Akuntan Publik sebagai berikut:

Public Accounting Firm, Name of Accountant, Audit Service, and Fee

For the past 5 (five) years, the Company has cooperated with the following Public Accounting Firms:

Periode Tahun Penugasan Period of Assignment	Nama KAP Name of Public Accounting Firm	Nama Akuntan Publik Name of Public Accountant	Jasa Diberikan Service	Jasa Lain yang diberikan Other Services	Blaya Audit (Rp) Fee
2021	Tanuredja, Wibisana, Rintis & Rekan	Toto Harsono	Melakukan audit pada Laporan Keuangan Konsolidasian Perseroan, Audit PKBL Audit Kinerja Audited the Company's Consolidated Financial Statement Audited Partnership and Community Development Program (PKBL) Performance Audit	Tidak ada None	3.430.000.000
2020	Tanuredja, Wibisana, Rintis & Rekan	Toto Harsono	Melakukan audit pada Laporan Keuangan Konsolidasian Perseroan Audited the Company's Consolidated Financial Statement	Tidak ada None	4.000.000.000
2019	Tanuredja, Wibisana, Rintis & Rekan	Toto Harsono	Melakukan audit pada Laporan Keuangan Konsolidasian Perseroan Audited the Company's Consolidated Financial Statement	Tidak ada None	3.300.000.000
2018	Tanuredja, Wibisana, Rintis & Rekan	Yusron Fauzan	Melakukan audit pada Laporan Keuangan Konsolidasian Perseroan Audited the Company's Consolidated Financial Statement	Tidak ada None	2.450.000.000
2017	Tanuredja, Wibisana, Rintis & Rekan	Yusron Fauzan	Melakukan audit pada Laporan Keuangan Konsolidasian Perseroan Audited the Company's Consolidated Financial Statement	Tidak ada None	2.712.895.187