

Dukungan Dewan dan Manajemen Senior Dalam Tata Kelola Audit (GIAS Domain III, Standard 6.3)

Bhimantara Widyajala

Glossary: board

- ▶ **board** - Highest-level body charged with governance, such as:
 - ▶ A board of directors.
 - ▶ An audit committee.
 - ▶ A board of governors or trustees.
 - ▶ A group of elected officials or political appointees.
 - ▶ Another body that has authority over the relevant governance functions.
- ▶ In an organization that has more than one governing body, “board” refers to the body/bodies authorized to provide the internal audit function with the appropriate authority, role, and responsibilities.
- ▶ If none of the above exist, “board” should be read as referring to the group or person that acts as the organization’s highest-level governing body. Examples include the head of the organization and senior management



IT TAKES TWO
TO TANGO

it takes two to tango



Standard 6.3 Board and Senior Management Support

► Requirements

The chief audit executive must provide the board and senior management with the information needed to support and promote recognition of the internal audit function throughout the organization. The chief audit executive must coordinate the internal audit function's board communications with senior management to support the board's ability to fulfill its requirements.

Standard 6.3 Board and Senior Management Support

► **Essential Conditions**

Board

- • **Champion the internal audit function to enable it to fulfill the Purpose of Internal Auditing and pursue its strategy and objectives.**
- • **Work with senior management to enable the internal audit function's unrestricted access to the data, records, information, personnel, and physical properties necessary to fulfill the internal audit mandate.**
- • **Support the chief audit executive through regular, direct communications.**
- **And so on and so forth**

Standard 6.3 Board and Senior Management Support

► Considerations for Implementation

The board and the chief audit executive should meet at least annually without management present. Holding such meetings quarterly is considered a leading governance practice. Such meetings often occur as a private or closed session following a normally scheduled board meeting.

Standard 6.3 Board and Senior Management Support

► **Evidence of Conformance**

- • Minutes of board meetings indicating board review and approval of the internal audit plan, internal audit budget, and resource plan.
- • Minutes or other documentation of communication between the board and senior management in which the internal audit function's unrestricted access was discussed.
- • An agreed-upon matrix or similar documentation showing what information should be communicated by the chief audit executive to the board and senior management and the expected frequency

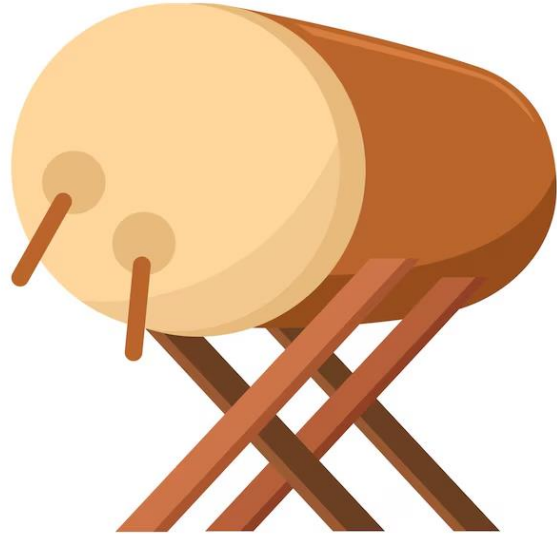
Rules of Engagement Via Board Manual

- ▶ Board Manual merupakan Pedoman bagi Dewan Komisaris dan Direksi yang memuat kumpulan dari prinsip-prinsip hukum korporasi dan ketentuan yang terdapat di dalam peraturan perundang-undangan, Anggaran Dasar Perusahaan maupun peraturan Perusahaan yang mengatur mengenai tata kelola dan tata kerja Dewan Komisaris dan Direksi. Selain diambil dan merupakan pengembangan dari berbagai kebiasaan ketentuan yang berlaku bagi korporasi, didasarkan pula pada kebiasaan kebiasaan atau praktik terbaik yang diterapkan atau dilaksanakan oleh perusahaan-perusahaan lain. Dengan melakukan apa yang telah dituangkan dalam setiap butir Board Manual, komitmen Dewan Komisaris dan Direksi ini dapat menjadi motivasi Pegawai untuk melaksanakan prinsip Good Corporate Governance secara konsekuen, konsisten dan berkesinambungan pada lingkungan kerjanya. Setiap penyempurnaan atas isi Board Manual akan dilakukan oleh satuan kerja Corporate Secretary dengan melakukan penyesuaian dengan kondisi terkini perusahaan dan peraturan perundang-undangan yang berlaku terkait dengan Badan Usaha .

Standard 6.3 Board and Senior Management Support

► **Principle 7 Positioned Independently**

The board establishes and protects the internal audit function's independence and qualifications. The board is responsible for enabling the independence of the internal audit function. Independence is defined as the freedom from conditions that impair the internal audit function's ability to carry out its responsibilities in an unbiased manner.



Terima kasih

**Selamat Menanti
Waktu Berbuka**